

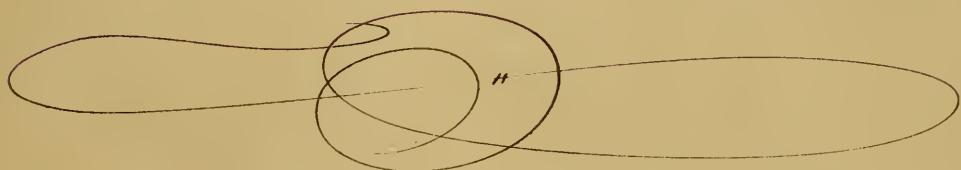
Free Public Library
Prairieville, Alas.

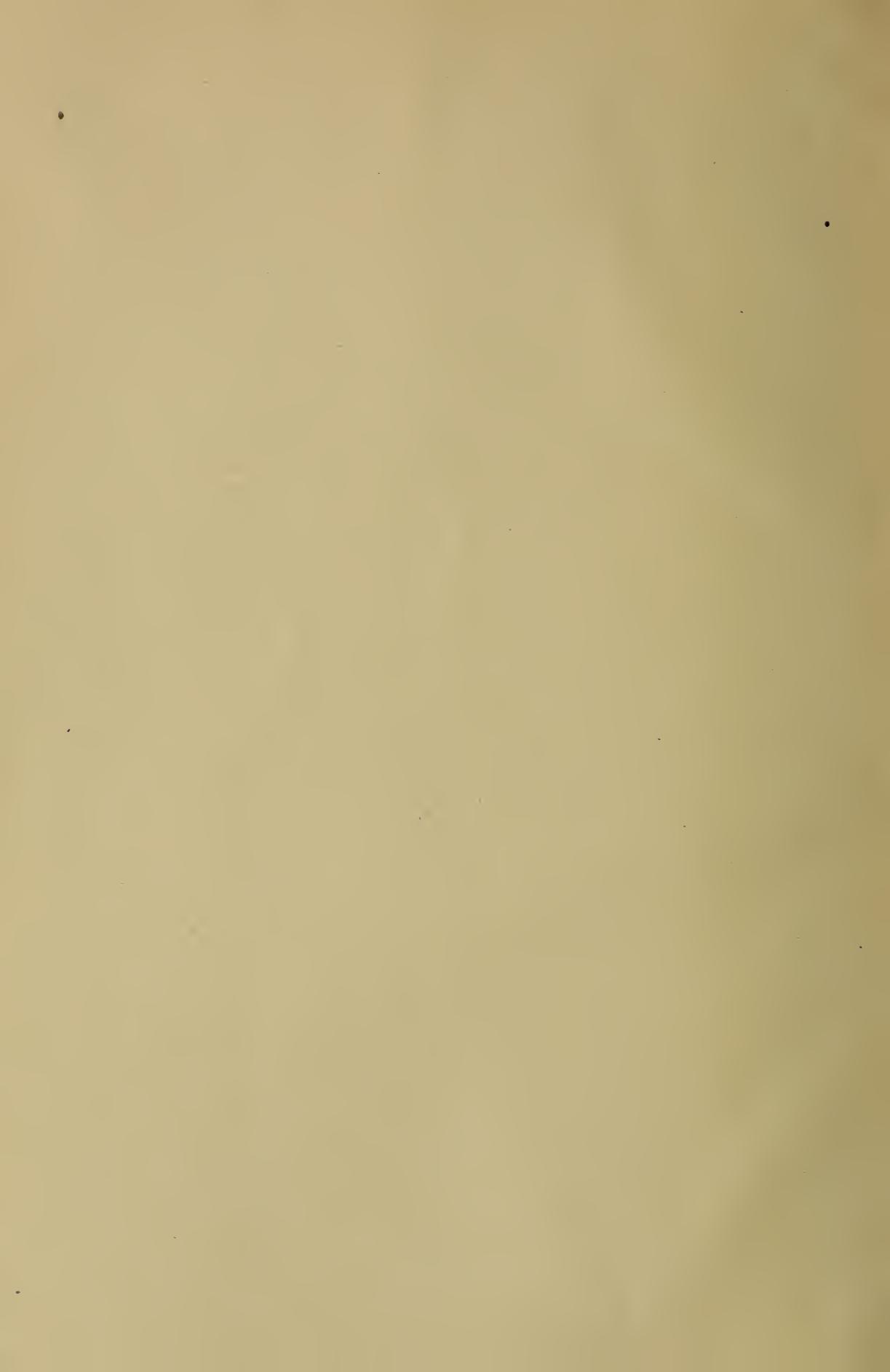
352

ST 1927

Edward S. Goffswell

Town Clerk





1634

1928

**REPORT
OF THE
TOWN OFFICERS
OF
IPSWICH, MASS.**

352
D 1927



For The Year Ending December 31, 1927

**AND THE
Two Hundred and Ninety-Fourth Year
OF THE
Town's Incorporation**

IPSWICH
Geo. A. Schofield and Son
1928

974.4

LIST OF TOWN OFFICERS, 1927

Selectmen

Robert T. Bamford, Chairman	Term expires 1928
Clifford C. Boylan	Term expires 1929
Benjamin F. Burns	Term expires 1930

Assessors

Edward C. Brooks, Chairman	Term expires 1928
Richard R. Glasier	Term expires 1929
George Fall	Term expires 1930

Department of Public Welfare

Walter F. Poole, Chairman	Term expires 1929
Francis E. Wood, Agent	Term expires 1928
John R. Morris	Term expires 1930

Town Clerk

Edward S. Cogswell	Term expires 1929
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Treasurer and Collector

Joseph T. Morton	Term expires 1930
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Town Accountant

Frederick S. Witham	Term expires 1928
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School Committee

Dr. Ernest J. Smith, Chairman	Term expires 1928
Fred D. Harris	Term expires 1930
Francis C. Wade	Term expires 1929
Harland Burke	Term expires 1929
Charles E. Goodhue, Jr.	Term expires 1928
Joseph W. Ross	Term expires 1930

IPSWICH TOWN REPORT

Board of Health

Dr. George E. MacArthur, Chairman	Term expires 1930
Dr. J. Dellinger Barney	Term expires 1928
Thomas G. Gauld	Term expires 1929

Water and Electric Light Commissioners

Arthur H. Walton, Chairman	Term expires 1930
James E. Cole, Jr.	Term expires 1928
Charles A. Mallard	Term expires 1929

Registrars of Voters

Frank H. Girard, Chairman	Term expires 1930
Edward S. Cogswell, Clerk	Term expires 1929
Oscar H. Ewing	Term expires 1928
George Hayes	Term expires 1929

Park Commissioners

Francis C. Wade, Chairman	Term expires 1930
Ernest H. Pickard	Term expires 1929
Samuel C. Gordon	Term expires 1928

Cemetery Commissioners

Ralph K. Whittier, Chairman	Term expires 1928
Howard Blake	Term expires 1929
Frank E. Howe	Term expires 1930

Clam Commissioners

Henry Shaw, Chairman	Term expires 1929
Henry A. Churchill	Term expires 1928
George E. Brown	Term expires 1930

Town Counsel

George A. Schofield	Term expires 1928
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Chief of Police

Lester L. Wood

Engineers of Fire Department

Edward H. Smith, Chief Frank W. Mallard
James H. Sheppard

Inspector of Animals

Eben B. Moulton

Sanitary Agent and Milk Inspector

Eben B. Moulton

Sealer of Weights and Measures

William A. Stone

Superintendent of Streets

Joseph A. Huckins

Janitor of Town Hall

William C. Wallace

Moderator

John William Bailey

Finance Committee

George C. Parsons, Chairman	Term expires	1930
George A. Schofield, Secretary	Term expires	1929
Philip H. Leonard	Term expires	1929
Brainard J. Conley	Term expires	1929
M. Charles Arthur	Term expires	1928
Charles M. Kelly	Term expires	1928
Albert Jodrey	Term expires	1928
Henry Merson	Term expires	1930
Thomas R. Lord	Term expires	1930

IPSWICH TOWN REPORT**ACCOUNTANT'S REPORT**

To the Honorable Board of Selectmen,

Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1927, together with the reports of the various departments and town officials.

Respectfully submitted,

FREDERICK S. WITHAM,

Town Accountant.

ACCOUNTANT'S REPORT

RECEIPTS

Taxes

Current Year:

Property	\$194,012.70
Poll	3,146.00

Previous Years:

Property	39,551.07
Poll	353.00
	—————\$237,062.77

From State:

Income Tax 1925	252.00
Income Tax 1926	1,890.00
Income Tax 1927	26,786.55
Corp. Tax—Pub. Ser. '26	2.47
Corp. Tax—Pub. Ser. '27	977.40
Corp. Tax—Business '26	2,529.71
Corp. Tax—Business '27	13,405.00
National Bank Tax '27	1,101.41
Trust Co., Tax '27	146.83
	—————47,091.37

Forwarded	\$284,154.14
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IPSWICH TOWN REPORT

Brought forward	\$284,154.14
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LICENSES

Druggist	\$ 1.00
Junk	105.00
Amusement	110.00
Motor Vehicle	50.00
Common Victualler	80.00
Innholder	10.00
Coffee House	15.00
Peddler	42.00
Second hand	10.00
Auctioneer	6.00
Bottler	10.00
Milk	22.50
Ice Cream	16.00
Oleo	3.50
Firearms	1.00
Denatured alcohol	3.00
Slaughter house	1.00
	486.00

FINES AND FORFEITS

Third District Court, fines	\$332.15
	332.15

GRANTS AND GIFTS

County of Essex, Dog tax	\$510.89
	510.89
Forwarded	\$285,483.18

IPSWICH TOWN REPORT

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Brought forward	\$285,483.18
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SPECIAL ASSESSMENTS

Moth Assessment 1925	\$ 50.05
Moth Assessment 1926	196.80
Moth Assessment 1927	2,453.60
	—————
	2,700.45

GENERAL GOVERNMENT

Collector	\$ 68.75
Town Clerk	1.00
Town Hall	611.00
	—————
	680.75

PROTECTION OF PERSONS AND PROPERTY

Police Department	\$141.55
Fire Department	471.57
Weights and Measures	107.46
Moth Department	30.23
From State: Bounty on Seals	70.00
	—————
	820.81

Forwarded	\$289,685.19
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IPSWICH TOWN REPORT

Brought forward	\$289,685.19
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HEALTH AND SANITATION

From State:

Tuberculosis Subsidy	\$439.99
	—————
	439.99

HIGHWAYS

Sale of supplies	\$ 26.94
Telephone reimbursements	23.13
From State: Linebrook Rd.	4,631.08
From County: Linebrook Rd.	4,631.09
	—————
	9,312.24

CHARITIES

Town Infirmary:

Sale of produce	\$3,483.47
-----------------	------------

Dept. of Public Welfare:

Reimbursements from State	915.23
Reimbursements from cities, towns	478.00
	—————
	4,876.70
Forwarded	\$304,314.12

Brought forward	\$304,314.12
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SOLDIERS' BENEFITS

From State:

State Aid	\$528.00
Military Aid	112.50
	<hr/>
	640.50

EDUCATION

From Town of Rowley—Tuition	\$4,058.75
From State: Vocational Education	183.75
Telephone reimbursements	10.13
	<hr/>
	4,252.63

LIBRARIES

Kimball Library Fund	\$22.75
	<hr/>
	22.75

UNCLASSIFIED

Memorial Building: rent	\$1,040.00
County Jail Property: rent	917.00
Town Wharf: rent	300.00
Sale of Wainwright Schoolhouse	1,000.00
	<hr/>
Forwarded	\$312,487.00

Brought forward	\$312,487.00
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PUBLIC SERVICE ENTERPRISES

Electric Light Department	\$62,761.74
Water Department	27,270.60
Public Scales	18.40
	<hr/>
	90,050.74

CEMETERIES

Sale of lots and graves	\$651.00
Care of lots—Cemetery Trust Funds	707.50
	<hr/>
	1,358.50

INTEREST

Deposits	\$1,236.78
Deferred taxes	2,618.98
	<hr/>
	3,855.76

MUNICIPAL INDEBTEDNESS

Temporary Loans	\$200,000.00
General Loans:	
Washington Street	30,000.00
Highway Emergency	1,500.00
Health Emergency	1,400.00
Public Service Enterprise Loans:	
Electric Light	40,000.00
Water	40,000.00
Premiums on loans	39.50
	<hr/>
Forwarded	\$720,691.50

Brought forward	\$720,691.50
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AGENCY AND TRUST

Trust:

Perpetual Care Funds \$1,200.00

Cemetery Trust Funds—

Income	1,347.07
Kimball Fund—Income	22.75
Brown Fund—Income	54.21
	—————
	2,624.03

REFUNDS

Erroneous payments	\$46.79
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Accrued interest on loan	13.33
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	—————
	60.12

Total Receipts for Year 1927	—————	723,375.65
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BALANCES

Cash (General) Jan. 1, 1927	29,870.76
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	—————
	753,246.41

EXPENDITURES

GENERAL GOVERNMENT

SELECTMEN

Salaries and Wages:

Selectmen	\$641.52
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Other Expenses:

Stationery and postage	24.48
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Printing and advertising	684.46
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Car fares and expenses	59.80
------------------------	-------

Telephone	103.83
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Wire Inspection	333.31
-----------------	--------

Moderator	20.00
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Ringing bell	60.00
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Distributing reports	16.00
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Services, Deputy Sheriff	9.25
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Secretary Finance Committee	51.67
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Cleaning Soldiers' Monument	44.00
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Choate Bridge repairs	63.66
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Posting warrants	42.00
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Miscellaneous	44.07
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	\$2,198.05
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Brought forward	\$2,198.05
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AUDITING AND ACCOUNTING

Salaries and Wages:

Auditor	\$ 150.00
Accountant	1,650.00

Other Expenses:

Printing	130.25
Office supplies	42.49
Car fares and expenses	10.50
	<hr/>
	1,983.24

TREASURER AND COLLECTOR

Salaries and Wages:

Treasurer and Collector	\$2,200.00
Clerk	1,248.00

Other Expenses:

Stationery and postage	137.46
Printing and Advertising	57.05
Telephone	30.31
Office supplies	20.60
Surety Bond	312.00
Bounties on seals	84.00
Certification of notes	34.00
Rent of deposit box	5.00
Insurance	31.00
	<hr/>
	\$4,159.42

Forwarded	\$8,340.71
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Brought forward	\$8,340.71
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ASSESSORS

Salaries and Wages:

Assessors	\$1,785.00
Clerical work	294.64

Other Expenses:

Stationery and postage	33.12
Printing and Advertising	265.29
Transportation	120.00
Telephone	49.05
Abstracts of deeds	59.99
Interpreter	10.00
Legal services	25.00
Typewriter	70.00
Office supplies	82.80
	—————
	2,794.89

LAW

Salaries and Wages:

Town Counsel	\$100.00
Court cases and expenses	777.25
	—————
	877.25

TOWN CLERK

Salaries and Wages:

Town Clerk	1,000.00
Stenographer	45.00
Recording and indexing	426.50
	—————
Forwarded	\$1,471.50
	\$12,012.85

IPSWICH TOWN REPORT

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Brought forward	\$1,471.50	\$12,012.85
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Other Expenses:

Stationery and postage	\$17.50
Printing and advertising	47.95
Birth returns	39.00
Death returns	15.75
Office supplies	9.00
	—————
	1,600.70

ELECTION AND REGISTRATION

Salaries and Wages:

Registrars	227.45
Election Officers	144.00
Clerical work	10.00

Other Expenses:

Postage	\$ 2.00
Printing and advertising	69.80
Meals	45.40
Miscellaneous	8.80
	—————
	507.45

TOWN HALL

Salaries and Wages:

Janitor	\$1,170.00
Labor	1.00

Forwarded	\$1,171.00	\$14,121.00
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Brought forward 1,171.00 \$14,121.00

Other Expenses:

Fuel	782.25
Light	651.95
Janitor's supplies	97.93
Repairs	554.72
Balance on oil burner	600.00
Insurance	73.70
Miscellaneous	65.98
	—————
	3,997.53
Town hall expenditures	3,997.53
Receipts	611.00
	—————
Net Expense	3,386.53
Total Expenses, General Government	18,118.53

PROTECTION OF PERSONS AND PROPERTY

POLICE DEPARTMENT

Salaries and Wages:

Chief	\$1,728.50
Patrolmen	4,215.42
Specials	921.94
Keeper of Lock Up	520.00
Matron	11.60

Other Expenses:

Auto hire	24.75
Maintenance of auto	443.09
Equipment for men	96.69
Heating garage	25.16
Stationery and printing	56.70
Telephone	197.39

Forwarded 8,241.24 18,118.53

IPSWICH TOWN REPORT

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Brought forward	\$8,241.24		\$18,118.53
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Meals	27.53		
Laundry	39.89		
Medical attendance	52.50		
Blankets	30.00		
Insurance	30.60		
Expense obtaining evidence	80.00		
Miscellaneous	51.44		
	<hr/>		\$8,553.20
Total Police Expenditures	8,553.20		
Receipts and Court Fines	473.70		
	<hr/>		
Net Expense	8,079.50		

FIRE DEPARTMENT

Salaries and Wages:

Engineers	\$441.66		
Firemen	2,006.25		
Chauffeurs	6,352.50		
Still alarms	180.25		

Other Expenses:

Hose	\$500.00		
Care of alarm & supplies	810.11		
Equipment and repairs	464.40		
Fuel	257.56		
Light	167.65		
Maintenance of buildings and grounds	171.71		
Pension	300.00		
Telephone	60.95		
Insurance	35.40		
Miscellaneous	68.53		
	<hr/>		
Total Fire Dept. Ex.	11,816.97		
Receipts	471.57		
	<hr/>		
Net Expense	11,345.40		
Forwarded		20,370.17	18,118.53

Brought forward	20,370.17	18,118.53
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WEIGHTS AND MEASURES

Sealer	\$250.00
Postage	2.00
Advertising	6.30
Transportation	47.50
Equipment	32.94
	—————
	338.74
Total Wgts & Meas. expenses	338.74
Receipts—Fees	107.46
	—————
Net expense	231.28

MOTH DEPARTMENT

Salaries and Wages:

Superintendent	1,200.00
Labor	2,127.15
Clerical work	1.50

Other Expenses:

Printing and advertising	21.50
Insecticides	749.27
Hardware and tools	221.82
Teams	155.47
Insurance	205.98
Maintenance of auto	423.53
Telephone	26.05
Miscellaneous	173.56
	—————
	5,305.83

TREE WARDEN

Salaries and Wages:

Tree Warden	300.00
Labor	407.29

Forwarded	707.29	26,014.74	18,118.53
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Brought forward	\$707.29	\$26,014.74	\$18,118.53
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Other Expenses:

Hardware and tools	24.88
Trees	47.50
Miscellaneous	20.17
	—————
	799.84

FOREST WARDEN

Fighting fires	\$127.00
Apparatus	72.00
Miscellaneous	54.44
	—————
	253.44

Total Expenditures, Protection of Persons and Property	\$27,068.02
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HEALTH AND SANITATION

General Administration:

Salaries	\$250.00
Stationery and Postage	16.13
Printing and Advertising	16.80
Garbage Collection	820.00
Express	1.62
Disposing of dead animals	35.00
All other	20.60
	—————
Forwarded	\$1,160.15
	\$45,186.55

IPSWICH TOWN REPORT

Brought forward	\$1,160.15	\$45,186.55
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Quarantine and Contagious Diseases:

Board and treatment	\$1,558.21
Guards	338.50
Groceries and provisions	71.81
Fumigation	11.00
Transportation	16.00
	\$1,995.52

Tuberculosis

Board and treatment	\$1,297.20
Transportation	10.00
All other	9.44
	\$1,316.64

Child Welfare:

Director	150.00
Nurse	650.00
Transportation	2.00
All other	6.75
	\$808.75

Inspection:

Inspector of Animals	175.00
Expense	7.05
Inspector of Slaughtering	200.00
Inspector of Milk	400.00
Analysis	16.00
Supplies	8.62
Sanitary Inspector	600.00
Transportation	110.00
	\$1,516.67
	\$6,797.73
	\$6,797.73

Total Expenditures,

Health Dept.	\$6,797.73
Receipts	439.99

Net Expense	\$6,357.74
Forwarded	\$51,984.28

Brought forward	\$51,984.28
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HIGHWAYS

General Administration:

Supt. of Streets	\$1,790.98
Freight and expense	25.50
Telephone	92.32
Insurance	790.29
Office supplies	28.84
	<hr/>
	\$2,727.93

Street Repairs:

Labor	8,041.47
Teams	1,062.00
Oil, gravel, etc.	3,931.02
Snow fences	410.00
Snow plow	1,385.00
Other equip. & repairs	4,347.36
	<hr/>
	\$19,176.85

Buoys and Floats	260.91	<hr/>	\$260.91
Snow Removal	9,342.34	<hr/>	\$9,342.34

Stable Expense:

Hay and grain	\$360.54
Blacksmithing	89.25
Water	138.69
All other	25.72
	<hr/>
	\$614.20

Street Signs	\$300.00	<hr/>	\$300.00
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\$32,422.23	\$32,422.23
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Forwarded	\$84,406.51
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Brought forward	\$84,406.51
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SPECIAL HIGHWAY WORK

	Linebrook Road
Contract	\$12,952.25
Labor	517.09
Oil, gravel, etc.	1,125.60
Truck	4.00
All other	126.40
	\$14,725.34
Total expenditures, Linebrook Road	\$14,725.34
Reimbursements from State and County	9,262.17
	\$5,463.17
Net Expense	\$5,463.17

WASHINGTON STREET CONSTRUCTION

Contract	\$27,690.44
Engineer	1,661.42
Labor	184.18
Gravel	8.40
	\$29,544.44

SIDEWALKS

Contract	\$2,000.00
	\$2,000.00

TOWN HILL ROAD

Labor	\$515.99
	\$515.99

ROAD ROLLER

Road Roller	\$5,000.00
	\$5,000.00

Total Expenditures, Special Highway Work	\$51,785.77
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Forwarded	\$136,192.28
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Brought forward	\$136,192.28
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CHARITIES

Department of Public Welfare

General Administration:

Salaries	\$320.70
Agent	252.07
Printing and postage	15.54
Transportation	33.75
Office supplies	3.50
	\$625.56

Outside Relief:

Cash allowances	\$3,965.00
Rent	475.00
Groceries and provisions	681.42
Fuel	116.89
Board and care	94.50
Medical attendance	481.20
Burials	94.75
State Institutions	286.71
Other Institutions	36.00
All other	69.05
	\$6,300.52

Relief by Other Cities and Towns:

Cities	\$868.74
	\$868.74
Mothers' Aid	958.92
	\$958.92

Total Exp., Pub. Welfare	\$8,753.74
Receipts	\$1,393.23
Net Expense	\$7,360.51
Forwarded	\$8,753.74 136,192.28

IPSWICH TOWN REPORT

Brought forward	\$8,753.74	136,192.28
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TOWN INFIRMARY

Salaries and Wages:

Superintendent	\$600.00
Matron	420.00
All other	446.00
	<hr/>
	1,466.00

Other Expenses:

Groceries and provisions	1,898.44
Dry Goods and clothing	77.72
Fuel	254.42
Equipment and repairs	551.87
Hay and grain	2,085.58
Live stock	75.00
Blacksmithing	113.85
Laundry	95.51
Insurance	113.22
Medicine and supplies	86.16
All other	65.25
	<hr/>
	\$5,417.02

Total Expenditures,

Town Infirmary	\$6,883.02
Receipts, Farm Sales	3,843.47
	<hr/>
Net Expense	3,039.55
Total Expenditures, Charities	15,636.76
	<hr/>
Forwarded	\$151,829.04

IPSWICH TOWN REPORT

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Brought forward	\$151,829.04
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SOLDIERS' BENEFITS

State Aid

Cash allowances	\$564.00
	<hr/>
	564.00

MILITARY AID

Cash allowances	\$440.00
	<hr/>
	440.00

SOLDIERS' RELIEF

Cash allowances	\$2,094.50
Fuel	64.50
Groceries and provisions	264.00
Medical aid	92.55
Transportation	10.00
	<hr/>
	2,525.55

Total Expenditures, Soldiers' Benefits	\$3,529.55
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EDUCATION

General Expenses

Superintendent of Schools	\$3,000.00
Clerk	499.78
	<hr/>
Forwarded	\$3,499.78
	\$155,358.59

IPSWICH TOWN REPORT

Brought forward \$3,499.78	\$155,358.59
----------------------------	--------------

Truant Officer	300.00
Printing and postage	334.26
Telephone	217.47
Travelling expenses	78.70
Census	100.10
Physician	600.00
Express and trucking	71.35
All other	64.07
	—
	5,265.73

TEACHERS' SALARIES

Day School	\$64,435.40
Evening School	144.00
	—
	64,579.40

TEXT BOOKS AND SUPPLIES

Text and reference books	\$3,368.20
Paper and blank books	1,103.58
Drawing materials	71.42
Manual Training supplies	513.63
Domestic Science supplies	64.42
All other	2,043.76
	—
	7,165.01
Tuition	491.00
	—
	491.00
Transportation	\$4,871.15
	—
	4,871.15
Janitors' Services	4,130.40
	—
	4,130.40
Forwarded	86,502.69 155,358.59

Brought forward	86,502.69	155,358.59
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FUEL AND LIGHT

Fuel	\$2,687.11
Light	639.15
	<hr/>
	3,326.26

BUILDINGS AND GROUNDS

Carpentry and painting	\$1,058.06
Plumbing	1,264.52
Lumber	172.51
Janitors' supplies	92.08
Water	248.92
All other	1,727.09
	<hr/>
	4,563.18
Furniture and furnishings	\$1,090.79
	<hr/>
	1,090.79

OTHER EXPENSES

Diplomas and Graduating	
Exercises	\$193.77
Insurance	798.11
Athletic supplies	599.13
	<hr/>
	1,591.01
	<hr/>
Total Expenditures,	97,073.93
Education	\$97,073.93
Receipts	4,252.63
	<hr/>
Net Expense	\$92,821.30
Forwarded	\$252,432.52

Brought forward	\$252,432.52
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RECREATION

Parks

Labor	\$466.83
Plants	75.90
Mower	245.00
Painting	50.00
Repairs	29.86
Supplies	47.37
	<hr/>
	914.96

Playgrounds

Instructor	\$100.00
Caretaker	625.00
Labor	243.25
Teams	38.50
Calcium chloride	140.50
All other	51.00
	<hr/>
	1,198.25

Total Expenditures, Recreation	\$2,113.21
	<hr/>
Forwarded	\$254,545.73

Brought forward	\$254,545.73
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UNCLASSIFIED

Memorial Building

Janitor	\$1,350.00
Fuel	316.54
Light	190.97
Water	20.00
Insurance	141.00
All other	43.64
	—————
	\$2,062.15
Essex Sanatorium	\$1,931.46
Shell Fish	350.00
Libraries	622.75
Beacons	1,450.00
Cable Hospital	1,500.00
Memorial Day	300.00
Independence Day	600.00
Band Concerts	200.00
	—————
	\$6,954.21
Total Expenditures, Unclassified	—————
	\$9,016.36

PUBLIC SERVICE ENTERPRISES

Electric Light Department

Maintenance & operation	\$66,207.13
Construction	53,282.13
Interest	1,360.00
Notes	5,850.00
	—————
	\$126,699.26

Forwarded	126,699.26	263,562.09
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Brought forward	126,699.26	263,562.09
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WATER DEPARTMENT

Maintenance & operation	\$11,005.65
Construction	35,178.25
Interest	2,057.50
Notes	3,500.00
	<hr/>
	51,741.40
Total Expenditures, Pub. Ser. Enterprises	178,440.66
	<hr/>

CEMETERIES

Labor	\$1,889.70
Teams	7.00
Plants	40.10
Tools	139.43
Water	30.00
Lumber	48.66
All other	14.15
Care of Endowed lots	707.50
	<hr/>
	2,876.54
Total Expenditures, Cemeteries	<hr/>
	2,876.54

INTEREST

Temporary Loans, Anticipation of Revenue	\$3,839.99
General Loans	9,952.00
	<hr/>
	13,791.99
Total Expenditures, Interest	<hr/>
	13,791.99
Forwarded	<hr/>
	458,671.28

IPSWICH TOWN REPORT

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Brought forward	458,671.28
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MUNICIPAL INDEBTEDNESS

Temporary Loans—Anticipation	
of Revenue	\$200,000.00
General Loans	30,300.00
	<hr/>
Indebtedness	230,300.00
	<hr/>
	230,300.00

AGENCY AND TRUST

Agency:

State Tax	\$15,120.00
County Tax	14,968.28
State Highway Tax	3,564.93
Municipal Lighting Plant	
Tax	20.89
Veterans' Exemption	36.49
	<hr/>
	33,710.59

Trust:

Perpetual Care Funds	\$1,200.00
Trust Fund Income	1,424.03
	<hr/>
	2,624.03

Total Expenditures,	
Agency and Trust	<hr/>
	36,334.62

REFUNDS

Taxes Refunded	\$187.87
Trust Co. and National Bank	
Tax Refund	7.28
	<hr/>
	195.15
Total Expenditures, Refunds	<hr/>
	195.15

Total Expenditures for	
Year 1927	725,501.05

BALANCES

General Cash, December 31, 1927	27,745.36
	<hr/>
	753,246.41

IPSWICH TOWN REPORT

Recapitulation of Departmental Expenses Year 1927

Department	Appro.	Refunds or Transfers	Total	Expended	Balance
Selectmen	\$2,200.00		2,200.00	2,198.05	1.95
Auditing & Acc'ting	1,985.00		1,985.00	1,983.24	1.76
Treasurer & Collector	4,300.00		4,300.00	4,159.42	140.58
Assessors	2,700.00	96.04	2,796.04	2,794.89	1.15
Law	700.00	300.00	1,000.00	877.25	122.75
Town Clerk	1,550.00	51.00	1,601.00	1,600.70	.30
Election & Reg.	490.00	17.45	507.45	507.45	
Town Hall	3,470.00	538.68	4,008.68	3,997.53	11.15
Police	8,000.00	554.81	8,554.81	8,553.20	1.61
Fire	11,812.00	10.00	11,822.00	11,816.97	5.03
Forest Warden	300.00		300.00	253.44	46.56
Weights & Measures	350.00		350.00	338.74	11.26
Tree Warden	800.00		800.00	799.84	.16
Moth	2,500.00	2,811.65	5,311.65	5,305.83	5.82
Health	6,400.00	401.61	6,801.61	6,797.73	3.88
Highways	29,000.00	3,422.79	32,422.79	32,422.23	.56
Linebrook Road	5,000.00	10,335.87	15,335.87	14,725.34	610.53
Sidewalks	2,000.00		2,000.00	2,000.00	
Town Hill Road		515.99		515.99	
Washington Street	32,241.00		32,241.00	32,241.00	

IPSWICH TOWN REPORT

Beacons	1,450.00	1,450.00
Road Roller	5,000.00	5,000.00
Town Infirmary	7,091.00	7,694.47
Public Welfare	8,300.00	8,755.23
State Aid	500.00	70.00
Military Aid	250.00	250.00
Soldiers' Relief	2,316.00	210.00
Cable Hospital	1,500.00	1,500.00
Education	97,925.00	97,925.00
Libraries	600.00	622.75
Parks	915.00	915.00
Playgrounds	1,200.00	1,200.00
Band Concerts	200.00	200.00
Shell Fish	350.00	350.00
Memorial Building	2,000.00	75.73
Memorial Day	300.00	300.00
Independence Day	600.00	600.00
Essex Sanatorium	1,931.46	1,931.46
Electric Light Dept.	50,990.00	86,466.82
Water Dept.	42,208.00	29,613.96
Cemeteries	2,200.00	59.09
Interest	13,952.00	13,952.00
Maturing Debt	30,300.00	30,300.00
Reserve Fund	1,000.00	1,000.00
		811.45
		8,753.74
		564.00
		440.00
		2,525.55
		1,500.00
		97,073.93
		622.75
		914.96
		1,198.25
		200.00
		350.00
		2,062.15
		300.00
		600.00
		126,699.26
		137,456.82
		71,821.96
		2,259.09
		13,791.99
		30,300.00
		955.00
		10,757.56
		51,741.40
		2,876.54
		90.05
		160.01
		45.00

IPSWICH TOWN REPORT

BALANCE SHEET, DECEMBER 31, 1927

ASSETS		LIABILITIES
Cash on hand	\$27,745.36	Outstanding Temporary Loans:
Accounts Receivable:		Anticipation of Revenue Overlay, 1927
Taxes, Levy of 1926	\$16,243.35	Appropriation Balances:
Taxes, Levy of 1927	45,670.92	Linebrook Road
	61,914.27	Diamond Stage Road
Special Assessments:		Town Farm
Moth Levy of 1925	2.35	Legal Services, B. & M. R. R.
Moth Levy of 1926	65.25	Cleaning River
Moth Levy of 1927	356.20	Electric Light Dept.
	423.80	Water Dept.
Department Bills		Maturing Debt
Commonwealth of Massachusetts	778.00	
J. T. Morton, Collector Electric Light	9,715.69	Electric Light Revenue
J. T. Morton, Collector Water	7,789.47	Water Revenue
Overlay, 1926	667.01	Overlay Reserve
		Surplus War Bonus Funds
		Electric Light Loan
		Water Loan
		Winthrop School Loan
		Heating Plant Loan
		Memorial Building Loan
		Burley School Loan
		County Jail Loan
		Town Hill Road Loan
		Essex County Hospital Loan
		So Main & Market St., Loan
		Hammatt Street Loan
		Washington Street Loan
		Hose 2 Equipment Loan
		Shatswell School Loan
		Highway Emergency Loan
		Health Emergency Loan
Net Bonded Debt	375,650.00	
		32,714.15
		9,715.69
		7,789.47
		238.73
		3,208.13
		50,000.00
		308.67

IPSWICH TOWN REPORT

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Trust Funds	
Cemetery Trust Funds	33,273.92
Kimball Fund	511.25
Brown Fund	1,245.66
	—————
Excess and Deficiency	5,682.56
	—————
	520,338.23

AUDITOR'S STATEMENT

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.

BONDED DEBT

Name of Loan	Amount	Payable
Electric Light	67,450.00	Serially 1928-1937
Water	67,500.00	Serially 1928-1947
Winthrop School	8,000.00	Serially 1928-1935
Heating Plant	2,000.00	Serially 1928-1931
Memorial Building	28,000.00	Serially 1928-1941
Burley School Extension	30,000.00	Serially 1928-1942
County Jail	12,000.00	Serially 1928-1933
Town Hill Road	1,000.00	1928
Essex County Hospital	24,000.00	Serially 1928-1935
Hose 2 Equipment	1,000.00	1928
Shatswell School	73,000.00	Serially 1928-1945
South Main & Market Sts.	22,800.00	Serially 1928-1930
Hammatt Street	6,000.00	Serially 1928-1931
Washington Street	30,000.00	Serially 1928-1932
Highway Emergency	1,500.00	1928
Health Emergency	1,400.00	1928
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Total Bonded Debt	375,650.00	

TEMPORARY LOANS

Temporary Loan	50,000.00	March 20, 1928
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NOTE AND INTEREST PAYMENTS 1928

Name of Loan	Note Payments	Interest Payments
Electric Light	8,850.00	\$2,688.50
Water	5,500.00	2,670.00
Winthrop School	1,000.00	320.00
Heating Plant	500.00	80.00
Memorial Building	2,000.00	1,400.00
Burley School Extension	2,000.00	1,275.00
County Jail	2,000.00	540.00
Town Hill Road	1,000.00	42.50
Essex County Hospital	3,000.00	900.00
Hose 2 Equipment	1,000.00	40.00
Shatswell School	5,000.00	3,102.50
South Main & Market Streets	7,600.00	760.00
Hammatt Street	1,500.00	240.00
Washington Street	6,000.00	1,200.00
Highway Emergency	1,500.00	75.00
Health Emergency	1,400.00	63.00
Temporary Loans (Estimated)		4,000.00
	49,850.00	19,396.50

LIST OF UNPAID 1927 BILLS

SELECTMEN

Robert T. Bamford, salary	\$25.00
Clifford C. Boylan, salary	16.74
Benjamin F. Burns, salary	16.66
Gordon Player, wire inspector	66.66
Joseph H. Leet, dog officer	35.00
Joseph H. Leet, posting warrant	7.00
New Eng. T. & T. Co., telephone	8.72
The Charles G. Hull Press, printing	15.00
The Barker Agency, insurance	23.60
Robert Spencer, labor	24.87
	—————
	\$239.25

ASSESSORS

George Fall, salary	\$200.00
	—————
	\$200.00

TOWN CLERK

Fred R. Hull, printing	\$ 2.75
Dr. George G. Bailey, birth returns	8.25
Katingo Georgopolous, birth returns	3.50
Ralph K. Whittier, death returns	10.00
Martha J. Stewart, birth returns	25.00
Dr. F. L. Collins, birth returns	23.25
	—————
	\$72.75

TOWN HALL

Ipswich Gas Light Co., gas	\$ 14.02
Damon & Damon, insurance	86.00
The Barker Agency, insurance	107.50
	—————
	\$207.52
Forwarded	—————
	\$719.52

Brought forward	\$719.52
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POLICE

New Eng. T. & T. Co., telephone	14.49
Conley's Drug Store, supplies	1.80
John W. Goodhue, Corp., supplies	1.90
Lester L. Wood, cash paid out	23.25
J. T. Hood, meals	6.40
R. W. Davis Co., Inc., supplies	51.23
	<hr/>
	\$99.07

FIRE

New Eng. T. & T. Co., telephone	6.26
Damon & Damon, insurance	37.30
Geo. A. Schofield, insurance	56.70
	<hr/>
	\$100.26

HEALTH

Essex Sanatorium, board	\$40.30
North Reading Sanatorium, board	91.00
Lakeville State Sanatorium, board	61.00
John J. McGrath, services	11.00
Victor Wiezbicki, groceries	40.00
Arthur G. Pechilis, groceries	38.61
George Tibbetts, burying dog	1.00
Dr. F. L. Collins, services	50.00
	<hr/>
	\$332.91

HIGHWAYS

Standard Oil Co. of N. Y., supplies	\$78.95
Angie P. Brown, gravel	3.75
Geo. F. Ashton, gravel	22.25
H. Addie Goodhue, gravel	22.00
Ovila Rathe, gravel	97.40
	<hr/>
Forwarded	\$224.35
	<hr/>
	\$1,251.76

Brought forward	\$224.35	\$1,251.76
New Eng. T. & T. Co., telephone	9.63	
Joseph A. King, repairs	33.50	
R. W. Davis Co., Inc., supplies	6.50	
Ipswich Motor Co., Inc., supplies	51.50	
Chas. L. Lovell, cement	.85	
William Bizeski, shoeing	10.25	
John W. Goodhue Corp., supplies	11.05	
Ernest E. Currier, posts	9.40	
The Kelsey Co., services	135.00	
The A. G. A. Co., service	60.00	
Water Department, water	2.00	
A. Story Brown, hay	47.70	
Damon & Damon, insurance	18.70	
Geo. A. Schofield, insurance	229.47	
		\$849.90

SIDEWALKS

Thomas H. Reedy, balance of contract	\$602.17
	\$602.17

PUBLIC WELFARE

Walter F. Poole, salary	\$10.41
John R. Morris, salary	10.41
F. E. Wood, salary	31.25
Mary A. Crosby, rent	3.00
E. E. Currier, rent	9.00
James Andriotakis, rent	5.00
Louis Bean, rent	8.00
Peter Skourletis, rent	9.00
William G. Horton, rent	36.00
James G. Paganis, rent	30.00
Arthur D. Kinsman, rent	7.00
Lampropoulos & Galanis, rent	26.00
Quality Cash Market, groceries	20.00
Arthur G. Pechilis, groceries	76.50
The Great A. & P. Co., groceries	117.46

Forwarded	\$399.03	\$2,703.83
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Brought forward	\$399.03	\$2,703.83
Adolph Skakum, groceries	\$ 8.00	
First Nat. Stores, Inc., groceries	20.00	
Victor Wiezbicki, groceries	43.00	
M. M. Wiezbicki, groceries	47.00	
Marcorelle Bros., groceries	44.92	
Lane's Dairy Farm, milk	6.00	
Lathrop Bros., fuel	40.00	
City of Lynn, aid	126.00	
City of Salem, aid	343.53	
City of Beverly, aid	60.00	
Comm. of Massachusetts, board	184.00	
Div. of Child Guardianship, board	37.29	
Dr. B. B. Mansfield, services	75.00	
Dr. E. J. Smith, services	2.00	
Sullivans' Drug Store, supplies	17.10	
Angus I. Savory, supplies	14.35	
Tougas & Tougas, groceries	12.00	
Theodore Chinopoulos, supplies	2.00	
Charles S. Garrett, supplies	3.50	
John W. Goodhue Corp., supplies	.25	
Christos Ginakas, supplies	15.32	
Hiller Co., supplies	15.89	
C. S. Tyler, supplies	3.78	
Mamie E. Kneeland, board	7.50	
Hobbs & Warren, blanks	.52	
Eliza B. Fessenden, board	24.00	
Harry E. Garrette, groceries	22.00	
Forwarded	\$1,573.98	\$2,703.83

Brought forward	1,573.98	\$2,703.83
A. H. Peatfield, fuel	\$10.00	
M. Harris, supplies	5.00	
Sullivans' Drug Store, supplies	10.75	
F. E. Wood, car fares and expense	35.25	
John A. Brown, rent	15.16	
	—————	
		\$1,650.14

TOWN INFIRMARY

The Great A. & P. Tea Co., Provisions	15.26	
	—————	
		\$15.26

SOLDIERS' RELIEF

Tougas & Tougas, groceries	\$24.00	
John A. Brown, rent	96.00	
Lathrop Bros., fuel	7.95	
Michael Ryan, fuel	14.00	
Dr. F. L. Collins, services	25.00	
Dr. George G. Bailey, services	85.50	
Sullivans' Drug Store, supplies	1.50	
	—————	
		\$253.95

MEMORIAL BUILDING

Electric Light Dept., light	\$12.41	
Water Dept., water	3.60	
Conley's Drug Store, supplies	1.00	
Forwarded	\$17.01	\$4,623.18

IPSWICH TOWN REPORT

Brought forward	\$17.01	\$4,623.18
C. F. Chapman, supplies	4.75	
Ipswich Gas Light Co., gas	28.88	
Sentry Sales Co., supplies	7.00	

		\$57.64

CEMETERIES

Dorntee Casket Co., Inc., covers	\$92.63	

		\$92.63

ELECTION AND REGISTRATION

Oscar H. Ewing, balance of salary	\$41.30	

Total unpaid bills		\$4,814.75

LIST OF JURORS

Barker, George A., 89 Central St.	Real Estate & Ins.
Bayley, Samuel S., 27 East St.	Clam Dealer
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Blake, Howard, 9 High St.	Merchant
Boylan, Arthur E., 96 High St.	Plumber
Bragdon, C. Emery, 60 County Rd.	Manager
Brown, Walter G., 109 High St.	Teamster
Beals, Charles E., 41 Turkey Shore Rd.	Carpenter
Bolles, Norman J., 12 Fruit St.	Grocer
Burke, Harland, 3 Maple Ave.	Laundryman
Cameron, Seward J., Newmarch St.	Farmer
Chapman, Fred F., Kimball Ave.	Merchant
Callahan, Walter, Broadway	Clerk
Cromar, Wallace S., 20 Estes St.	Stone Cutter
Damon, Charles F., 10 Fruit St.	Cashier
Damon, Everett G., Summer St.	Carpenter
Elwell, Sylvanus D., 22 Green St.	Machinist
Ewing, Oscar H., 9 Prescott Rd.	Barber
Gauld, Thomas G., 82 High St.	Salesman
Glover, Charles A., 9 Putnam Rd.	Stone Cutter
Girard, Frank H., 27 Mineral St.	Heel worker
Ellsworth, Everett L., 88 County Rd.	Chauffeur
Hathway, Walter H., 8 Agawam Ave.	Shoe worker
Haggerty, Lyman H., High St.	Engineer
Hayward, Walter E., Topsfield Rd.	Manufacturer
Henderson, Wayne, 6 Agawam Ave.	Salesman
Hayes, George, 6 Summer St.	Plumber
Hills, Elmer A., Newbury Rd.	Farmer
Hills, John P., 73 Central St.	Mill operative
Heard, Roger A., Linebrook Rd.	Farmer
Goodwin, Carroll P., 3 Argilla Rd.	Painter
Lord, Arthur S., 97 High St.	Manager
Hull, Frank C., East St.	Caretaker

IPSWICH TOWN REPORT

Lord, Raymond D., Argilla Rd.	Caretaker
Mallard, Frank W., 62 High St.	Laborer
Mansfield, Worthington H., 33 No. Main St.	Carpenter
Merson, Henry S., 22 East St.	Stone Cutter
Moulton, Eben B., Essex Rd.	Farmer
Marcorelle, Arthur P., 12 Manning St.	Grocer
Marriott, Alvary, 15 Pleasant	Mill operative
Lange, Emil, 56 East St.	Retired
Norwood, William G., 38 Market St.	Architect
McInnis, James A., 7 Warren St.	Chauffeur
Peabody, Ernest O., 34 County St.	Fisherman
Perley, David S., Linebrook Rd.	Farmer
Pickard, Ernest H., 17 Summer St.	Clerk
Proctor, James H., Fellows Rd.	Merchant
Richardson, Burrett B., 12 Argilla Rd.	Newsdealer
Ryan, Michael J., Linebrook Rd.	Farmer
Starkey, Frank R., 6 No. Main St.	Machinist
Smith, Dexter M., 41 No. Main St.	Broker
Snelson, Frank, 37 Turkey Shore Rd.	Machinist
Titcomb, R. Elbert, 4 Ward St.	Provision Dealer
Taylor, George T., Linebrook Rd.	Farmer
Torpey, Michael J., 35 Topsfield Rd.	Laborer
Thomas, Joseph E., 15 Pleasant St.	Mill Operative
Wade, Jesse H., 84 County Rd.	Mill Operative
Wood, Francis E., 50 High St.	Expressman
Williams, Price G., 25 Lafayette Rd.	Stone Cutter
Williams, Samuel H., 58 High St.	Foreman
Woodbury, G. Loring, 47 Turkey Shore Rd.	Farmer
Willcomb, Daniel L., Willcomb Sq.	Grocer

PERPETUAL CARE CEMETERY FUNDS

	Amount Jan. 1927	Income	Expense	Amount Jan. 1928.
Cogswell	543.35	\$21.73	\$3.00	\$562.08
Andrews	344.90	13.80	5.00	353.70
Giddings	191.38	7.66	3.00	196.04
Potter	140.75	5.63	4.00	142.38
Kinsman	77.34	3.09		80.43
S. Blood	70.98	2.84	2.00	71.82
Staniford	160.77	6.43	1.50	165.70
Trow	559.10	22.36	5.00	576.46
Dawson	185.45	7.42	5.00	187.87
Birch	59.00	2.36	2.00	59.36
A. Kinsman	61.72	2.47	2.00	62.19
Varrell	501.24	20.05	3.00	518.29
E. Kimball	237.44	9.50	4.00	242.94
Willcomb	94.09	3.76	2.00	95.85
D. Clarke	172.32	6.89	2.00	177.21
Rog. & Johnson	109.62	4.38	4.00	110.00
H. L. Kimball	190.21	7.61	2.00	195.82
G. Kinsman	179.12	7.16	3.00	183.28
M. Lakeman	80.93	3.24	2.00	82.17
Caldwell	147.43	5.90	2.00	151.33
Pingree	126.75	5.07	2.00	129.82
Young	26.25	1.05	1.00	26.30
Coburn	409.13	16.37	5.00	420.50
M. Haskell	57.27	2.29	2.00	57.56
Hovey	160.11	6.40	3.00	163.51
Plouff	61.50	2.46	2.00	61.96
Farley	193.83	7.75		201.58
J. B. Lamson	83.14	3.33	2.00	84.47
J. Spiller	62.71	2.51	2.00	63.22
Locust Grove	57.04	2.28		59.32
M. E. Peatfield	144.88	5.80	2.00	148.68

L. F. Spillar	69.91	2.80	2.00	70.71
J. & L. H. Lord	190.67	7.63	3.00	195.30
E. Caldwell	132.58	5.30	4.00	133.88
M. E. Barker	85.87	3.43		89.30
S. E. Durgin	126.97	5.08	2.00	130.05
J. Kinsman	139.01	5.56	4.00	140.57
C. W. Giddings	168.83	6.75		175.58
J. A. Brown	140.94	5.64	3.00	143.58
M. & Kimball	229.98	9.20	5.00	234.18
Samuel Blake	166.36	6.65	4.00	169.01
W. G. Brown	168.90	6.76	3.00	172.66
C. Clarke	170.75	6.83	2.00	175.58
C. Palmer	132.12	5.28	3.00	134.40
S. Roberts	186.97	7.48	2.00	192.45
E. Spinney	172.91	6.92	3.00	176.83
M. M. Fields	82.77	3.31	1.50	84.58
L. Lord	154.94	6.19	3.00	158.13
Ezra Lord	163.71	6.55	2.00	168.26
L. H. Brown	173.98	6.96		180.94
P. H. Bray	136.14	5.45	3.00	138.59
R. T. Dodge	172.10	6.88	4.00	174.98
H. F. Russell	127.11	5.08	2.50	129.69
George Haskell	423.28	16.93	5.00	435.21
T. C. Howe	165.55	6.62	2.00	170.17
N. Shatswell	154.57	6.18	3.00	157.75
G. H. Gilmore	77.66	3.11	2.00	78.77
Wm. & I. N. Stackpole	203.95	8.16	4.00	208.11
H. H. Pearson	72.78	2.91	1.50	74.19
H. K. Dodge	166.77	6.67	2.00	171.44
H. S. Holmes	109.98	4.40	3.00	111.38
C. E. Hodgkins	58.11	2.32	2.00	58.43
A. F. Brown	99.55	3.98		103.53
J. F. Kinsman	154.25	6.17	2.00	158.42
T. Brown	126.78	5.07	5.00	126.85
Wm. P. & A.				
Gould	161.42	6.46	2.00	165.88

L. C. Coburn	380.27	15.21		395.48
W. H. Kinsman	134.76	5.39	4.00	136.15
C. E. Bomer	132.14	5.29	3.00	134.43
E. A. Bailey	65.72	2.63	2.00	66.35
John Lane	54.57	2.18	2.00	54.75
H. Parsons	75.07	3.00	1.50	76.57
E. & T. F.				
Cogswell	109.84	4.39	3.00	111.23
M. &E. Peabody	133.57	5.34	3.00	135.91
C. N. Cutler	153.93	6.16	4.00	156.09
W. & A. Haskell	56.81	2.27	2.00	57.08
Willis & Stacey	152.30	6.09	2.00	156.39
G. E. Lord	149.77	5.99	3.00	152.76
N. Fraser	58.55	2.34	2.00	58.89
F. G. Morris	150.56	6.02	2.00	154.58
R. Stone	52.42	2.10	2.00	52.52
E. Howe	118.97	4.76		123.73
C. E. Lord	113.87	4.55	6.00	112.42
R. Gilmore	315.33	12.61	6.00	321.94
J. D. Cilley	149.38	5.98	3.00	152.36
J. Griffin	144.22	5.77	3.00	146.99
E. C. Cowles	383.51	15.34	6.00	392.85
W. F. Kenney	64.48	2.58	3.50	63.56
J. D. Dudley	127.61	5.10	2.00	130.71
J. C. Kimball	464.49	18.58	6.00	477.07
J. F. Caldwell	265.08	10.60	4.00	271.68
R. G. Hayes	55.86	2.23	2.00	56.09
J. Galbraith	100.54	4.02	4.00	100.56
T. Holland	142.48	5.70	2.00	146.18
J. Choate	78.38	3.14	3.00	78.52
L. S. Lord	159.46	6.38	43.00	122.84
W. E. Lord	136.46	5.46	9.00	132.92
L. Smith	55.92	2.24	2.00	56.16
S. J. Goodhue	58.94	2.36	2.00	59.30
J. A. Johnson	145.03	5.80	3.00	147.83
Noyes & Damon	121.13	4.85	2.00	123.98
E. H. Damon	121.25	4.85	2.00	124.10

B. Newman	136.89	5.48	3.00	139.37
N. Archer	133.49	5.34	3.00	135.83
A. J. Purington	144.00	5.76	2.00	147.76
S. A. Seward	144.05	5.76	3.00	146.81
F. A. Weeks	62.24	2.49		64.73
G. A. Lord	55.09	2.20		57.29
Wm. Heard	116.93	4.68	2.00	119.61
M. E. Hanson	289.71	11.59	3.00	298.30
C. M. Kimball	156.68	6.27		162.95
M. J. Patterson	125.80	5.03	6.00	124.83
Wm. L. Russell	53.63	2.15	2.00	53.78
E. M. Stone	91.06	3.64	2.00	92.70
L. S. & E. B.				
Jewett	314.69	12.59	8.00	319.28
John Cook	54.46	2.18	1.50	55.14
J. L. Choate	190.16	7.61	12.00	185.77
S. E. Twombly	112.91	4.52	3.00	114.43
N. S. & E.				
Kimball	111.77	4.47	4.00	112.24
Gen. Appleton	287.52	11.50	6.00	293.02
E. Wentworth	107.82	4.31	1.50	110.63
Baker & Dixon	111.95	4.48	3.00	113.43
C. H. Baker	190.08	3.60	6.00	87.68
J. Brocklebank	52.71	2.11	2.00	52.82
W. H. Russell	55.69	2.23	2.00	55.92
W. Low	53.99	2.16	2.00	54.15
E. Morrill	53.99	2.16	2.00	54.15
J. Spiller	113.24	4.53	3.00	114.77
Abbie M. Fellows	55.27	2.21	2.00	55.48
N. R. Farley	105.83	4.23	3.00	107.06
E. & Eliz. Farley	61.93	2.48	1.00	63.41
Mrs. Chas. S.				
Willcomb	121.12	4.84	3.00	122.96
Perkins &				
Chapman	212.09	8.48		220.57
Clara B. Dobson	56.19	2.25	1.50	56.94

Mrs. Chas. D.

Weeks	127.24	5.09	3.00	129.33
M. E. Roberts	118.62	4.74	2.00	121.36
E. H. Martin	101.68	4.07	4.00	101.75
J. B. Brown	129.89	5.20	3.00	132.09
J. P. Dodge	59.13	2.37	2.00	59.50
Wm. Kimball	77.20	3.09	3.00	77.29
O. P. Smith	122.44	4.90	2.00	125.34
D. F. Dow	51.20	2.05	2.00	51.25
E. A. Foss	55.97	2.24	2.00	56.21
S. Caldwell	114.69	4.59	3.00	116.28
M. J. Staniford	100.83	4.03	3.00	101.86
F. H. Lord	105.60	4.22	3.00	106.82
M. E. Bowen	51.51	2.06	2.00	51.57
H. M. Peatfield	120.00	4.80		124.80
H. B. Brown	85.63	3.43	2.00	87.06
G. A. Mann	103.79	4.15	3.00	104.94
A. H. Bone	53.82	2.15		55.97
E. K. & M.				
Brown	110.78	4.43	3.00	112.21
P. T. Farley	122.75	4.91	3.00	124.66
W. Duckworth	177.08	7.08	3.00	181.16
G. Spiller	386.22	15.45	4.00	397.67
F. Russell	114.96	4.60		119.56
E. W. Tyler	122.69	4.91	2.00	125.60
E. Baxter	53.18	2.13	2.00	53.31
Wm. A. Spiller	54.70	2.19	2.00	54.89
Seth Senior	56.26	2.25	1.50	57.01
E. M. Carpenter	59.60	2.38		61.98
J. C. Foss	50.49	2.02	2.00	50.51
J. Johnson	53.02	2.12	2.00	53.14
D. McIntire	51.21	2.05	2.00	51.26
M. A. Foster	50.25	2.01	2.00	50.26
M. Mann	85.55	3.42		88.97
Warren Boynton	51.86	2.07	2.00	51.93
J. A. Burnham	83.84	3.35	4.00	83.19
J. E. Gallagher	112.98	4.52	2.00	115.50

A. Buckley	52.84	2.11	2.00	52.95
S. H. Baker	50.17	2.01	2.00	50.18
J. F. Wood	100.56	4.02	4.00	100.58
G. Brown	56.30	2.25	2.00	56.55
E. L. Smith	113.96	4.56		118.52
Mrs. J. J.				
Sullivan	109.39	4.38	3.00	110.77
R. R. Foster	104.62	4.18	3.00	105.80
H. S. Bond	79.05	3.16	2.00	80.21
Mrs. E. H Welch	115.08	4.60	3.00	116.68
Wm. H.				
Woodworth	118.59	4.74		123.33
J. Prescott	80.06	3.20	2.00	81.26
Mrs. Nellie B.				
Simms	51.09	2.04	3.00	50.13
Caverly	114.43	4.58	2.00	117.01
A. Collins	52.41	2.10	2.00	52.51
A. Woodbury	51.37	2.05	3.00	50.42
E. Newton	103.86	4.15	3.00	105.01
L. A. Hunt	113.91	4.56	2.00	116.47
F. Willcomb	116.17	4.65	2.00	118.82
S. M. Harris	104.92	4.20	3.00	106.12
F. H. Caldwell	53.08	2.12	2.00	53.20
S. L. Downie	111.37	4.45	4.00	111.82
J. & M. E.				
Galbraith	119.89	4.80		124.69
S. A. Tyler &				
A. W. Dodge	108.05	4.32	2.00	110.37
T. H. &				
L. S. Lord	104.26	4.17	3.00	105.43
D. & S. Russell	59.95	2.40		62.35
M. E. Marshall	109.30	4.37	2.00	111.67
S. M. Gwinn	53.58	2.14	3.00	52.72
David Lowe	26.85	1.07	1.00	26.92
R. Jenkins	81.83	3.27	2.00	83.10
C. S. Berry	107.95	4.32	2.00	110.27
S. F. Canney	111.30	4.45		115.75

M. Harris	109.00	4.36	8.00	105.36
D. H. Fellows	108.95	4.36	2.00	111.31
C. F. Chapman	105.26	4.21	4.00	105.47
T. T. Chapman	53.58	2.14	2.00	53.72
J. Wait & Sons	551.30	22.05	15.00	558.35
Rogers & Jewett	58.77	2.35		61.12
Moses Wardwell	215.29	8.61	5.00	218.90
M. Hibbert	53.42	2.14	2.00	53.56
Capt. Joseph W.				
Willcomb	208.10	8.32	6.00	210.42
E. E. Stackpole	108.76	4.35	2.00	111.11
G. Kinsman	100.29	4.01	3.00	101.30
G. H. Green	104.76	4.19	2.00	106.95
W. A. Mitchell	107.67	4.31	2.00	109.98
W. J. Harris &				
E. A. Dodge	110.92	4.44	2.00	113.36
S. Simmons	51.21	2.05	2.00	51.26
C. L. Lakeman	100.33	4.01	4.00	100.34
Wm. White	51.21	2.05	2.00	51.26
Luther Wait	161.80	6.47	4.00	164.27
E. W. Jewett	106.50	4.26	4.00	106.76
B. F. Foster	106.50	4.26	2.00	108.76
W. W. Hawkes	104.46	4.18	3.00	105.64
G. A. Barker	104.46	4.18	5.00	103.64
E. Brocklebank	50.13	2.05	2.00	50.18
S. S. Nourse	104.34	4.17	4.00	104.51
D. S. Russell	104.34	4.17	2.00	106.51
H. Lakeman	50.13	2.05	2.00	50.18
H. Sayward	50.13	2.05	2.00	50.18
Saunders &				
Willett	104.34	4.17	2.00	106.51
C. F. Pinder	54.21	2.17	2.00	54.38
J. Chalmers	101.25	4.05	3.00	102.30
J. W. Goodhue	103.34	4.13	3.00	104.47
H. K. Damon &				
R. W. Bolles	104.34	4.17	4.00	104.51
S. E. Hayes	53.17	2.13	2.00	53.30

E. Grant	51.17	2.05	2.00	51.22
M. E. Flemming &				
W. M. Millard	51.17	2.05	2.00	51.22
Lord & Bowie	76.75	3.07	3.00	76.82
Estes	51.17	2.05	2.00	51.22
Gray & Gracey	104.34	4.17	2.00	106.51
A. Lummus	103.34	4.13	3.00	104.47
H. Crossley	53.17	2.13		55.30
J. E. Milnes	50.17	2.01	2.00	50.18
Arthur Russell	104.34	4.17		108.51
W. W. Critchley	53.17	2.13	2.00	53.30
W. B. Atkinson	50.00	2.00	2.00	50.00
J. A. Huckins	102.00	4.08	2.00	104.08
W. D. Greasley	51.00	2.04	2.00	51.04
F. R. Appleton	204.00	8.16	8.00	204.16
C. Wood	204.00	8.16	8.00	204.16
E. L. Kennedy	102.00	4.08	2.00	104.08
W. S. Atkinson	51.00	2.04	1.50	51.54
O. Kippin	76.50	3.06	2.00	77.56
L. Caldwell	102.00	4.08		106.08
A. J. Dorr	76.50	3.06	2.00	77.56
Mrs. S. G.				
Davidson	51.00	2.04		53.04
N. R. Underhill	102.00	4.08	3.00	103.08
<hr/>				
	31419.47	1256.87	707.50	31968.84

New Funds

J. H. Kendall	100.00	2.00	102.00
P. A. Allen	100.00	2.00	102.00
J. H. Sheppard	50.00	1.00	51.00
W. Sheppard	50.00	1.00	51.00
W. Porter	100.00	2.00	102.00
E. C. Willcomb	100.00	2.00	102.00
A. J. Barton	75.00	1.50	76.50
K. S. Barnard	200.00	4.00	204.00
C. W. Bamford	50.00	1.00	51.00
M. Carey	100.00	2.00	102.00

IPSWICH TOWN REPORT

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J. H. Blake	100.00	2.00		102.00
J. H. Blake	100.00	2.00		102.00
W. H. Caldwell	75.00	1.50		76.50
	—	—	—	—
	32619.47	1280.87	707.50	33192.84
Income Undivided				81.08
			—	—
				33273.92

IPSWICH TOWN REPORT.

RECEIPTS

Amount of Funds, Jan. 1927		\$31,419 47
New Funds	\$1,200 00	
Income	1,361 95	2,561 95
		—————
		\$33,981 42

EXPENDITURES

Paid for care of lots		707 50
		—————
		\$33,273 92

INVESTMENT ACCOUNT

Town of Ipswich, electric light 4s	\$ 2,000 00
Town of Ipswich, water 4s	6,500 00
Liberty Bonds	7,150 00
Ipswich Jail Bonds	1,000 00
Town of Ipswich, Dept. Equipment Loan	1,000 00
Town of Ipswich, Highway Loan	1,000 00
Town of Ipswich, Emergency Loan	1,400 00
Ipswich Co-op. Bank Certificate	2,000.00
Ipswich Savings Bank	11,223 92 \$33,273 92

INCOME ACCOUNT

Balance undivided, Jan. 1927	14 88
Memorial Building Bonds	50 00
County Jail Bonds	45 00
Town Hill Road Bonds	85 00
Town of Ipswich, Electric Light Loan	80 00
Town of Ipswich, Water Loan	280 00
Hose 2 Equipment Loan	80 00
Liberty Bonds	367 62
Linebrook Road Loan	90 00
Ipswich Co-operative Bank Certif.	10 40
Ipswich Savings Bank	259 05 1,347.07
	—————
	\$1,361 95

MRS. WILLIAM G. BROWN FUND

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the Prevention of Cruelty of Animals.

Balance Jan. 1927	\$1,191 45
Income	54 21

Deposited in Ipswich Savings Bank,
January 1928 \$1,245 66

JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance January 1927	\$511 25
Income	22 75

\$534.00

March 31, 1927 paid F. A. Kimball, Treasurer 22 75

Deposited in Ipswich Savings Bank,
January 1928 \$511.25

Tax Collector's Report

Levy of 1925 TAXES

Outstanding, Dec. 31, 1926	\$11,676.42
Collections	\$10,876.48
Abatements	799.94
	\$11,676.42
	\$11,676.42

MOTH

Outstanding December 31, 1926	\$52.90
Collections	\$50.05
Abatements	.50
Outstanding December 31, 1927	2.35
	\$52.90
	\$52.90

Levy of 1926 TAXES

Outstanding Dec. 31, 1926	\$46,094.69
Collections:	\$29,027.59
Refunded after payment	122.52
Abatements	\$28,905.07
Outstanding December 31, 1927	946.27
	16,243.35
	\$46,094.69
	\$46,094.69

MOTH

Outstanding December 31, 1926	\$266.55
Collections	\$196.80
Abatements	4.50
Outstanding December 31, 1927	65.25
	\$266.55
	\$266.55

Levy of 1927

TAXES

Commitment	\$243,730.60
Collections	\$197,158.70
Refunded after pay.	65.35
	—————
Abatements	\$197,093.35
Outstanding Dec. 31, 1927	966.33
	—————
	45,670.92
	—————
	\$243,730.60
	\$243,730.60

MOTH

Commitment	\$2,809.80
Collections	\$2,453.60
Outstanding December 31, 1927	356.20
	—————
	\$2,809.80
	\$2,809.80

SECTION TWO

REPORTS OF TOWN OFFICERS

Selectmen's Report

January 27, 1928.

In accordance with the authority invested in the selectmen at the annual town meeting in March, 1927, your Board has caused Washington Street to be reconstructed in a permanent and substantial manner. The work was performed by Welch & Moynihan of Salem, who were the lowest bidders. In conjunction with the State and County, your Board has constructed a mile of the Linebrook Road, bringing this project as far as Ryan's Corner. This work was performed by J. J. Watkins Co. of Amesbury, who was the lowest bidder. In view of the unsatisfactory business conditions and a desire to operate as economically as possible, your Board does not consider special work this year as important as a reduction in the tax rate to the lowest possible figure.

The police department has been administered as economically as possible during the past year, and we are satisfied to leave the question of their efficiency to the public.

The soldiers' relief and military aid has been administered as fairly and wisely as was possible.

Permanent sidewalks were constructed during the past year, the work being performed by Thomas Reedy of Ipswich, who was the lowest bidder.

Your Board wishes to call attention to the fact that business conditions at the present time are in a very unsatisfactory condition, and it behooves all to do their utmost to relieve the tense situation in the town of Ipswich, and to that end a sweeping reduction should be made in expenditures of all kinds. As this will result in a cur-

tailment of public work and service, certain projects which in ordinary times might be considered a necessity will become this year a luxury, and must be delayed for the general good, notwithstanding inconvenience which may possibly react upon the individual.

ROBERT T. BAMFORD,
CLIFFORD C. BOYLAN,
BENJAMIN F. BURNS,

Selectmen.

Assessors' Report

To the Citizens of Ipswich:—

In making this annual report of your Board of Assessors, and in view of the fact that the voters and taxpayers of the town are facing a business and industrial situation that is far from being a pleasant one, and one, the outcome of which is not as yet definitely known, it might not be out of place to present some figures, covering the period of 1921 to 1927 which should be of interest to all who have interests in the town. It is not the province of the Board of Assessors to sit in judgment on the expenditures of the town. It is the duty of the Assessors to raise sufficient money, by means of taxation, to provide for the payment of the moneys, voted by the town to be expended. The duty of scanning the expenditures rests with the Finance Committee. This committee is earnestly working toward a possible tax reduction, and the figures submitted in this report, have a direct bearing, not only on the work of the Finance Committee, but also on the question of support to be given to that committee by the voters and taxpayers of the town.

In looking over the record of the past seven years, 1921-1927 inclusive, the books of this department show that in 1921 the total assessed valuation of the town, real estate and personal property combined was \$6,264,252.00. In 1927, the year just closed, the total was \$8,266,047.00. This is an increase of approximately one-third during those seven years, and was obtained because of a large amount of equalizing of valuations that has been done by the Assessors, together with the increase that has occurred through new building, and a natural increase in the amount of assessable personable property.

In 1921, the total amount assessed by direct taxation on local real estate and personal property was \$180,410.72. In 1927 this amount had increased to \$239,715.99, as a result of increased expenditures by the town, the increase amounting to approximately one third. From these figures it will readily be seen, that while the Assessors have been working for more valuation, the increase in valuation has been absorbed by increased expenditures by the town, and taxpayers have not received, in the tax rate, the benefit that the increase in valuation would have brought had expenditures by the town not been as large.

In making some of these expenditures, during the past seven years it has been necessary to issue notes, running over a period of time, upon which interest is paid. In 1921, the amount of such interest paid was \$1,980.50. In 1927, it was \$9,952.00, and for the present year, with no further increases by the annual town meeting of this year, the amount will be \$10,038.00. From these figures it will be seen that the interest account of the town, for the past seven years, has increased approximately 500 per cent. Based upon the valuation of last year, each expenditure of approximately \$8250.00 represents \$1.00 of the tax rate, and it will be noted that the increased amount of interest charges on general loans represented nearly \$1.00 of the \$29.00 rate that was laid by the Assessors for 1927.

In 1921, the general revenue receipts of the town amounted to \$60,017.91. In 1927, these receipts amounted to \$66,405.42, an increase of approximately 11 per cent over the figure for 1921. The 1921 receipts included the national bank tax which is not included in the 1927 figure due to statutory changes in the manner in which this particular form of tax is now laid. It will be seen from these figures, that expenditures and interest charges have been increasing at a much higher rate than has the general income of the town.

Each year, on overdue taxes, interest is charged by

the town to the taxpayer, and it is interesting to note that increased expenditures each year by the town are not only reflected in this interest account, but figures show that with increasing expenditures the taxpayers have encountered more difficulty in meeting their tax payments on time. In 1921 the amount of interest collected on tax bills was \$899.66, while in 1927 the amount had increased to \$2,618.98.

While it is not the province of the Assessors to indicate what should or should not be done, in the matter of expending municipal money it would seem to be fairly well within the province of the board to point out the tendency, covering a period of years, and to set forth figures that might be of use to the voters and taxpayers in the matter of guidance.

In former reports of this board, it has been stated that the Assessors do not make the tax rate. The rate is made by the town meetings when the voters pass upon the question of appropriations, although oftentimes, if the rate goes upward the tendency is to blame the Assessors, when, as a matter of fact, members of that board have no control over the money expended by the town meetings.

During the past year, but few changes were made in valuations already existing, and the net increase of \$158,793.00 in the 1927 valuation, as compared with that of 1926, came about as the result of natural development.

During the past year the board met with excellent co-operation on the part of motor vehicle owners in the matter of assessing this class of property, and with the general public in the matter of the general assessments of the town. To all who co-operated with the board, and to the various town officials and boards, the members of which co-operated, we wish to extend our appreciation for the same.

Appended to, and forming a part of this report, will

be found the work-sheet used by the board in determining the tax rate of the year just closed, and also a table of aggregates, showing the classes of property assessed, and the respective amounts.

Respectfully submitted,

EDWARD C. BROOKS, Chairman,
RICHARD R. GLASIER,
GEORGE FALL,

Assessors of Ipswich.

WORK SHEET FOR 1927

Appropriations	\$271,380.86
State Tax	15,120.00
County Tax	14,968.28
State Highway Tax	3,564.93
Municipal Electric Light Tax	20.89
Total	305,054.96
Less Estimated Income	63,207.37
Balance	241,847.59
Plus Overlay for 1927	1,275.00
Total	243,122.59
Less 1863 Polls at \$2.00 each	3,726.00
Balance	239,396.59
Plus Excess Abatements of 1926	311.75
Total to Raise by Direct Taxation	\$239,708.34
Amount of Valuation on Real Property	\$6,754,385.00
Amount of Valuation on Personal Property	1,511,662.00
Total Valuation	\$8,266,047.00
\$239,708.34	
	equals \$28.999 plus Rate.
	\$8,266,047.00

NOTE: It will be noted that the amount to be raised was \$239,708.34, as shown above, while the amount actually raised and committed was \$239,715.99. This difference of \$7.65 is due to the difference between the figured rate of \$28.999 plus, and the actual rate of \$29.00 that was established, and applied to the valuation.

TABLE OF AGGREGATES FOR 1927

Number of Residents Assessed on Property:

(a) Individuals	1519
(b) All others	49
Total	1568

Number of Non-Residents Assessed on Property:

(a) Individuals	220
(b) All others	23
Total	243

Number of Persons Assessed

For Poll Tax Only

Total

Number of Male Polls Assessed

Tax on each poll

\$2.00

Value of Personal Estate

\$1,511,662.00

Value of Assessed Real Estate

(a) Buildings, excluding land	\$4,901,688.00
(b) Land, excluding buildings	1,852,697.00

Total Real Estate Valuation

\$6,754,385.00

Total Valuation assessed

\$8,266,047.00

Tax for State, County, or Town Purposes

including overlayings

(a) On Personal Estate

\$43,838.74

(b) On Real Estate

195,877.25

(c) On Polls

3,726.00

Total

\$243,441.99

Rate of Taxation, \$29.00 per \$1,000.00.

Number of horses assessed	213
Number of cows assessed	655
Number of neat cattle other than cows	20
Number of swine assessed	74
Number of dwelling houses assessed	1,491
Number of acres of land assessed	17,730
Number of fowl assessed	4,856

AMOUNT OF ADDITIONAL VALUATIONS ASSESSED AS OF DECEMBER 19, 1927

Real Estate	\$9,150.00
Personal property	250.00
Total	\$9,400.00
Additional polls	8

Town Clerk's Report

Town Clerk's Office, February 1, 1928.

To the Honorable Board of Selectmen:

I, herewith, present to your Honorable Board the report of the Town Clerk for the year 1927.

VITAL STATISTICS

Births

During the year there has been returned to this office the following number of births:

Males 79

Females 80

Total 159

Parents residing in

Ipswich	124
Essex	5
Hamilton	7
Rowley	14
Wenham	2
Beverly	4
Danvers	2
Boston	1

Fathers Born in

Ipswich	23
Massachusetts	39
U. S. A.	15
British Provinces	23
Rus. Aus. Poland	22
Greece	27

Mothers Born in

Ipswich	29	23
Massachusetts	45	56
U. S. A.	9	13
Ireland	2	4
British Prov.	21	30
Rus. Aus. Poland	22	17

IPSWICH TOWN REPORT

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1 Italy	3	Greece	28 13
1 Scotland	1	Italy	3 - 2
6 Turkey	1	Canada	✓
6 Unknown	5	France	✓
1 England	—		1
1 Canada	—		
	159		159

Marriages

Total number received and recorded 58

Grooms Born In

10 Ipswich	10
21 Massachusetts	22
5 U. S. A.	9
England	2
6 British Prov.	9
Holland	1
4 Rus. Aus. Poland	2
3 Greece	3
1 France	—
1 Scotland	58

Brides Born In

Ipswich	18 13
Massachusetts	18 19
U. S. A.	8 - 8
British Prov.	8 - 8
Ireland	2 - 1
Sweden	2
Greece	2 - 1
France	1
France	1
	58 51

Deaths

During the year 1927 the deaths numbered 76 and the same are recorded in the records, a decrease of thirty-five from the previous year

Male 34 57

Female 42 35

The following persons were at the time of death over eighty years of age.

	years	mos.	days
Jan. 14, Abbie Tyler	84	1	15
Mar. 13, Ruth I. Short	97	8	23
Mar. 23, Rachel S. Tucker	88	1	29
May 2, Ithamar Irving	89	3	2
May 11, Lucy Slade Lord	92	7	29
June 7, Hannah E. Dodge	88	10	11
Aug. 27, Otis C. Hardy	80	11	7

IPSWICH TOWN REPORT

Sept. 2, Effie MacAskill	85	0	0
Nov. 11, Ellen C. Reed	84	7	19
Nov. 17, Lois H. Hardy	81	2	29
Dec. 27, Amanda K. Nichols	81	11	0

The following Licenses were granted through this office during the past year.

Billiards and Pool	9
Common Victuallers	38
Second Hand Motors	1
Druggist	1
Junk	4
Innholders	5
Hawkers and Pedlers	3
Coffee House	3
Motor Vehicle Junk	1
Bottling	1
Slaughtering	1
Bowling Alley	1
Auctioneers	1

The Standard Oil Company filed noticed of intention to continue business at the usual place as in former years.

Respectfully submitted,
 EDWARD S. COGSWELL,
 Town Clerk.

Report of Moth Superintendent

To the Honorable Board of Selectmen:

I herewith submit my annual report as Superintendent of Moth Suppression.

Work the past season has been carried along on the same general lines as in other years, consisting of creosoting and spraying. Only such creosoting was done, however, as required no climbing. When webs of the Brown-tail Moth were found climbing was resorted to as the early hatching of these eggs makes it difficult to kill them by spraying. Due to the large increase of Gypsy moths on the outskirts of the town especially in the Linebrook and Topsfield Road sections some extra spraying was done last year. As the increase in these same localities is somewhat greater this year still more spraying will have to be done.

The increase of the Gypsy moth in this section of Essex County last summer was tremendous and unfortunately Ipswich has received its full share. This was evidenced by the large areas of woodland defoliated which caused considerable inquiry from the general public. The brown-tail moth still seems to be lightly scattered about the town in spite of the fact that some 5,000 webs were destroyed last winter.

The Satin Moth, Elm-leaf Beetle, and Tent Caterpillar are still somewhat numerous but the annual spraying seems to keep them in check.

The equipment of the department is in general good condition and except for a few minor repairs will not require much expenditure.

Respectfully submitted,
FRANCIS C. WADE,
Moth Superintendent.

Report of Tree Warden

To the Citizens of Ipswich:

I herewith submit my seventh annual report as Tree Warden. The work of this department varies but little from year to year. It consists mainly of removal of dead branches and such others as may have become too low so as to interfere with traffic, over-head wires, or dwellings. Also some planting of new trees is done each season and brush cut on some of the outlying roads. This latter is not only a help to traffic in the summer when the foliage is on but also assists in snow disposal in the winter months.

This department held one public hearing for the removal of a public shade tree the past year. This permit was granted and the tree was removed by the petitioner in a very satisfactory manner. Two maples which were in a dying condition were cut down by the department.

Twenty young trees were planted last spring, mainly Sugar Maples and American Elms. I would advocate that the practice of planting a few trees each year be continued, as this is the only way in which the present generation can leave for the future trees such as were the gift of the past to us.

In line with the policy of economy which seems imperative at this time I am asking for no increase in the appropriation of this department for the current year. However, I do sincerely believe that the SHADE TREES of Ipswich is a subject for serious consideration that in future years we may not mourn the unnecessary loss of one of the community's greatest assets.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

Report of Park Commissioners

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report.

In general the work of this department the past season has been along the customary lines of other years. Maintaining as far as possible nice appearing lawns on the North and South Commons and at The Giles Firmin Garden.

In the Spring beds of tulips were grown on the two Commons and these have again been planted for the coming Spring. In the summer attempts are made to grow flowering plants in these same beds but a small amount of funds does not allow of anything elaborate in this line.

New work done the past season, was repairing and painting the bandstand and painting the two flag poles on the North Green. A flag was purchased and has been displayed from the Town staff on all holidays and patriotic occasions.

Park property suffers somewhat each year from vandalism. This is prevented as far as possible but as most of it occurs at night it is often difficult to apprehend the guilty parties. During the last year two of the marble seats on the South Green have been broken. As this makes four of these marbles which have been broken in as many years we do not recommend replacing them as the financial outlay is large for the benefit received.

This past Fall permission was granted the Rotary Club to plant a spruce tree on the bandstand lot. This tree will serve as a permanent Community Christmas Tree and will add to the attractiveness of the central part of the Town.

Respectfully submitted,

FRANCIS C. WADE,
SAMUEL C. GORDON,
ERNEST H. PICKARD,

Park Commissioners.

Engineer's Report

To the Selectmen of Ipswich

Gentlemen:

The following is a report of the Engineers of the Fire Department for the year ending December 31, 1927:

Number of men in Dept.	35
Number of Alarms	91
Number of Box Alarms	30
Number of Still alarms	61
Number of feet of $2\frac{1}{2}$ in. hose used	14,200
Number of Gallons chemical used	730
Value of property threatened by fire	\$61,484.00
Insurance on same	53,575.00
Loss of property	31,397.00
Insurance allowed	28,048.90

Included in the 91 alarms, there were seven out-of-town calls, six to Rowley, and one to Asbury Grove. Combination 2 was sent to Asbury Grove and one call to Rowley, and Engine 1 to five calls for fires in Rowley.

We wish to call attention to the willingness and promptness of the fire department authorities of Hamilton and Beverly in sending us valuable assistance when we called for it on the occasion of the Agawam Stable fire on June 7. We also take advantage of the opportunity to thank all who have helped us during the past year, especially at the above named fire.

DEPARTMENT EQUIPMENT

Motor Hook and Ladder Truck	1
Auto Combination Chemical and Hose	1
Auto Triple Combination	1

Hose Reels in use	3
Fire Alarm Boxes	22
Number of feet of 2½ inch hose	6100

During the past year we purchased 500 ft. 2½ inch double jack fire hose, and have installed at the Central Station, a fire alarm transmitter, which has proved very useful. We recommend that traffic sirens be installed to work separately or in conjunction with the alarm system, for the purpose of clearing traffic, getting help for still alarms when it is not necessary to send out a box alarm and for an outside alarm if the steam whistle fails to work.

Respectfully submitted,

EDWARD H. SMITH,
FRANK W. MALLARD,
JAMES H. SHEPPARD,

Eng. of the Fire Dept.

Report of the Sealer of Weights and Measures

To the Honorable Board of Selectmen,

Gentlemen:

I have the honor to present to you the annual report of the Department of Weights and Measures for the year 1927:

	Sealed	Non Sealed	Condemned
Platform scales over 5000 lbs.	6		
Platform scales under 5000 lbs.	41		1
Counter scales under 100 lbs.	25		
Spring scales over 100 lbs.	6		
Spring scales under 100 lbs.	37		4
Computing scales over 100 lbs.	2		
Computing scales under 100 lbs	48		8
Personal weighing scales	8		2
Prescription scales	2	1	
Avoirdupois weights	237		
Apothecary weights	36		
Metric weights	12		
Liquid measures	46		1
Dry measures	6		
Gasoline pumps	67	12	6
Kerosene pumps	20		
Quantity measuring stops on gasoline pumps	366		
Yard measures	22		

Sealing fees and adjusting charges collected and paid to Town Treasurer \$107.46.

Respectfully submitted,

WILLIAM A. STONE,

Sealer of Weights and Measures.

REPORT OF THE BOARD OF HEALTH

The year of 1927 was a busy one for the Health Department. Not because there was a large number of diseases dangerous to the Public Health; as a matter of fact the total number was less than for a number of years. There were only 126 as compared with 215 in 1925.

Two diseases stand out conspicuously, viz: Infantile Paralysis and Scarlet Fever. The expense incidental to these diseases was large, so that an extra appropriation was necessary to pay the department bills.

Below is the list of diseases reported to the Department as required by Statute.

Anterior Polio-myelitis	27
Chicken Pox	10
German Measles	2
Measles	2
Mumps	22
Pneumonia, lobar	4
Scarlet Fever	50
Septic Sore Throat	1
Tuberculosis, pulmonary, 2 other forms	5
Whooping Cough	3
<hr/>	
Total	126

One outstanding fact is that our records show no cases of Diphtheria. This is the first year since the department was established that that disease does not appear in the list.

The expense for Polio-myelitis and Tuberculosis was of course very large, because of extra quarantine and hospitalization rendered necessary by the conditions with which the Board was confronted.

Division of Child Hygiene and Tuberculosis**Report of the Director**

The work carried on by the Nurse in following up cases of Tuberculosis is an important one. It has been going on since 1916, and much has been done in instruction not only to patients, but to members of households where such cases are found, both in the care of the patients, and how to prevent the spread of the infection.

At the present time there are 39 cases under observation and advice, 24 of which are pulmonary, and the rest other forms of the disease. There are 2 cases in sanatoria, making a total of 41 cases.

Follow-up work among children from the time of birth until they reach their second birthday is also carried on and the mortality rate among these children is very low. The year this work was begun there were 27 deaths of children under 2 years of age, while in 1927 there were only 7 cases, the smallest number yet. There has been a gradual decrease in deaths within this age period, each year.

Respectfully submitted,

GEO. E. MACARTHUR, M. D.

Director.

The Board took up with the Harvard Infantile Paralysis Commission the matter of establishing a follow-up clinic for the treatment of these cases and as a result of these negotiations arrangements were made to conduct a clinic here for one year. The first clinic was held on January 16, and a goodly number responded. Clinics are to be held every Monday morning at 9 o'clock, at the Cable Hospital. The Board is very grateful for the assistance and cooperation rendered by the Hospital authorities.

The regulation pertaining to the pasteurization of milk which the Board had had under consideration for several years became effective the first of June last year. It is working very satisfactorily. The report of the Inspector of Milk will deal with the matter more in detail.

The Board asks for a special appropriation of \$650.00 to defray the expense of the above mentioned Clinic, which is the price asked by the Infantile Paralysis Commission for a weekly clinic for one year.

Respectfully submitted,

GEO. E. MACARTHUR, M. D.

J. DELLINGER BARNEY, M. D.

THOMAS G. GAULD

Board of Health.

Ipswich, February 1st., 1928.

REPORT OF THE SANITARY INSPECTOR

To the Board of Health,

Ipswich, Mass.,

Gentlemen:

I beg to submit the following report of the Sanitary Inspector for the year ending December 31, 1927.

Sanitary conditions this year would compare favorably decrease in the bacteria. Laboratory tests show a count of with other years. Outside of the Infantile Paralysis epidemic our contagious disease cases would have been lower than usual. Sanitary conditions as a whole have been about the same as past years. We cannot expect that they will be better until we have a sewerage system to take care of existing conditions. Conditions at the town dump have been somewhat improved over last year. An incinerator has been installed and a man employed to burn all inflammable material, which has been a decided improvement over past years.

Number of contagious disease cards posted	77
Number of complaints received and investigated	72
Number of dead animals disposed of	25
Number of hogs slaughtered	188
Number of hogs condemned	0

Respectfully submitted,

EBEN B. MOULTON,

Sanitary Inspector.

REPORT OF MILK INSPECTOR

On the first day of June 1927 the new regulation of the Board of Health in regard to milk was put into operation. All milk sold after that date had to be either pasteurized or produced from tuberculin tested cows. There are now three pasteurizing plants in operation and the balance is sold in the raw state from tuberculin tested cows. The test has shown that there is a great need of testing cows if the milk is to be sold in the raw state. Pasteurizing has shown a great 15,000 bacteria per cubic centimeter where under the old system it would run as high as 2,000,000. There have been complaints but by another year the product will be satisfactory to all. New departures in any line call for severe criticism. Owing to the fact that a large percentage of the milk sold in the Commonwealth is pasteurized we should consider ourselves lucky to be on the side of the majority for our childrens' sake if for nothing more.

Number of milk producers permits issued	24
Number of milk dealers licenses issued	44
Number of ice cream licenses issued	31
Number of oleomargarine licenses issued	6

Respectfully submitted,

EBEN B. MOULTON,

Milk Inspector.

REPORT OF THE DEPARTMENT OF PUBLIC WELFARE

Again the Overseers of the Poor come to report their findings of the year 1927 of their services rendered to the unfortunate ones in distress and in need of a helping hand to lift them from their destitute conditions.

Nevertheless, in spite of careful supervision and strenuous efforts to economize, the expenditures have increased over the preceding years. In spite of the economy the necessities are growing from year to year, not only in Ipswich, but in all other communities which has caused alarm among those responsible for the raising and disbursing relief funds.

The question may be raised, "why all this extra expense." We might say that, no doubt, a great deal of this is due to the Enactment of Legislation tending to make adequate provision for the needy.

Three families have become eligible to receive Mothers' Aid this year which increases Mothers' Aid expenditures but decreases the expenditures of aid that would pauperize the applicant.

Persons having little or no knowledge regarding the administration of Poor relief are easily misled by their sympathies, especially in cases where they are friends or relatives of those seeking aid. We have accordingly endeavored to treat each case according to its merits. If we approved of the recommendations and words of friends, few would have been refused and expenditures would have been greatly increased. We have endeavored to detect the worthy ones from the imposters.

We find many of the applicants will accept all that is donated them and still look for more, with no exception on their part, while others accept what they receive and appreciate it, realizing their desperate financial condition. Careful judgment and caution has been used in all cases, basing each case on present conditions.

Through the Acts of the Legislature of the year of 1923 we have accepted the provisions of Chapter 26, entitled, "An Act to change the name of the Board of the Overseers of the Poor to the Board of Public Welfare." Therefore the department will be known as the Board of Public Welfare, beginning January 1, 1928. This change is now in line with the general trend among relief Agencies to disassociate the name of the organization with that to which the stigma of pauperism may attach.

The depression of business for the last few months has greatly increased the demand for aid of which the Public Welfare has been pressed to solve the problem of how best to handle the situation. Unfortunately some do not lay aside when they have employment to care for their needs when that time arrives.

The appropriation not being sufficient to care for the needy it was necessary to create a number of unpaid bills to care for the demand of aid through the depression of business for the past year of 1927, it being compulsive to care for the poor and indigent persons.

We wish to take this opportunity to thank the different societies, organizations and individuals for their cooperation in assisting this department in the past year of administration.

WALTER F. POOLE, Chairman

FRANCIS E. WOOD

JOHN R. MORRIS

Department of Public Welfare.

TOWN INFIRMARY

The work of the farm has been carried on as in the preceding years by the present superintendent, Mr. Hart, in a very satisfactory way the past year. Mrs. Hart, the matron has been patient and conscientious with her duties caring for the inmates and supervising their needs and care.

The much needed telephone has been installed at the farm making it safer and more convenient for inmates in case of fire or sickness. Also saving a great deal of time for the superintendent doing the Town business.

Electric lights might be installed at the farm now that poles have been erected which would increase the safety of the feeble inmates far more than it has in the past. At night some of the inmates have to be watched very closely when going about the house that they do not tip over the lamps and start a fire and cause the loss of life and also ruin the buildings. We recommend the electric line to be extended to the Farm and the buildings be wired for electric lights.

The condition of the house is very bad and is in need of a great many repairs inside and out. The ceilings and walls in most of the rooms need to be reconditioned. A coat of paint is needed inside and on the trimmings out side. The windows and casings are weather beaten and decayed so that a heavy wind is liable to blow them in most any storm.

The cattle at the farm are in fine condition and the returns from them have been very good financially. Several healthy heifers are being raised that should be an improvement to the farm later.

Several acres of land were laid down this year as last of which better returns will be received this coming year. It has been planned that next year several more acres will be laid down and finally get all of the land in a profitable bearing condition. A number of acres were turned over last fall to decay as in the preceding fall.

IPSWICH TOWN REPORT

The yield of the produce was not as good as expected on account of the season not being favorable for potatoes and produce. The sales of the produce was less than last year as the market was not high at the time the produce was gathered. It was advisable to store them until the market would return the Town a better price.

Therefore the returns not being as large and allowing a ten percent depreciation on the inventory of tools etc; the inventory was over fifteen hundred dollars greater than last year, which was mostly increased by produce on hand.

We take this opportunity to extend a word of appreciation to those who have assisted in the work at the farm, also those who have left a word of cheer to lighten the minds of the unfortunate ones.

WALTER F. POOLE, Chairman.

FRANCIS E. WOOD

JOHN R. MORRIS

Department of Public Welfare.

Board of Public Welfare.

Inventory, Stock, Tools, etc., at Town Infirmary

	Jan. 1, 1927		Jan. 1, 1928		Gain	Loss
	No.	Value	No.	Value		
Cows	11	\$ 700.00	12	\$900.00	\$ 200.00	
Bull	1	75.00	1	100.00	25.00	
Heifers	2	60.00	6	100.00	40.00	
Horses	4	225.00	3	200.00		\$ 25.00
Fowl	50	75.00	180	270.00	195.00	
Ducks	4	8.00	22	44.00	36.00	
Geese	3	15.00				15.00
Hog	1	22.50				22.50
Shoats	2	20.00	4	80.00	60.00	
Carts & Wagons	5	325.00	6	342.00	17.00	
Spreader	1	135.00	1	122.00		13.00
Mowing Machine	1	52.00	1	47.00		5.00
Plows	2	22.50	2	20.00		2.50
Cultivators	3	13.50	3	12.00		1.50
Horse Hoe	1	5.00	1	4.50		.50
Hay Fork	1	34.00	1	31.50		2.50
Harrows	2	10.00	2	9.00		1.00
Sleds	2	10.00	2	9.00		1.00
Wood, cords	32	378.00	39	408.00	30.00	
Coal, tons	¼	4.00				4.00
Groceries & Provisions		60.00		60.00		
Dairy Utensils		30.00		35.00	5.00	
Bedding & Furniture		260.00		304.00	44.00	
Ranges & Fixtures		115.00		105.00		10.00
Heating Plant		1215.00		1095.00		120.00
Tedder		28.00	1	25.50		2.50
Tools		54.50		79.00	24.50	
Blocks & Ropes		22.50		20.00		2.50
Harnesses & Blankets		120.00		108.00		12.00
Potato Digger		2.00		2.00		
Wheel Barrows	3	5.00	3	4.50		.50
Pung	1	13.00	1	12.00		1.00
Wood Saw	1	20.00	1	18.00		2.00
Horse Rake	1	20.00	1	18.00		2.00
Pump Jack	1	11.00	2	11.00		
Oil Tank	1	4.00				4.00
Water Tank	1	75.00	1	67.50		7.50
Drag	1	5.00	1	4.50		.50
Engines	2	57.70	2	57.70		
Scales	1	20.00	1	18.00		2.00
		\$4327.20		\$4743.70		
					\$676.50	
						\$260.00

Inventory, Produce, etc., at Town Infirmary.

Jan. 1, 1928.		Jan. 1, 1928		
No.	Value	No.	Value	Gain
Onions, bushels 4	8.00	20	30.00	22.00
Carrots, bushels 2	2.00	8	8.00	6.00
Parsnips, bushels		60	105.00	105.00
Beans, bushels 2½	19.50	12	48.00	28.50
Potatoes, bushels 5	11.25	200	300.00	288.75
Roots, tons 1	30.00			30.00
Pumpkins, tons 1	40.00			40.00
Squash, lbs. 500	10.00	4 ton	160.00	150.00
Preserves, qts. 200	100.00	500	250.00	150.00
Pickles, gals. 10	10.00			10.00
Hay, tons 25	625.00	42	930.00	305.00
Mulch, tons 2	20.00	10	50.00	30.00
Pork, lbs. 50	9.00	150	27.00	18.00
Fresh Pork, lbs.		30	7.50	7.50
Lard, lbs. 20	3.00	50	7.50	4.50
Turnips, bu. 12	12.00	100	100.00	88.00
Beets, bushels 6	6.00	15	15.00	9.00
Apples, bbls. 3	12.00	22	110.00	98.00
Cabbage, lbs. 100	5.00	400	8.00	3.00
Hams, Bacon etc. lbs.		100	25.00	25.00
	<hr/>		<hr/>	<hr/>
	\$ 922.75		\$2181.00	\$ 1338.25
Inventory, stock, tools, etc.	4327.20		4743.70	676.50
	<hr/>		<hr/>	<hr/>
	5249.95		\$6924.70	\$2014.75
			5249.95	340.00
	<hr/>		<hr/>	<hr/>
Net Gain			1674.75	1674.75

Summary of Income and Expenditures at the Town Infirmary.

Expended	\$6640.00
Sale of Produce	3483.47
Net expense 1927	3156.53
Average number of inmates at Infirmary	7
Cost per inmate per week	8.67

REPORT OF SUPERINTENDENT OF STREETS

Board of Selectmen,

Gentlemen:

I submit herewith the annual report of the Street Department for the year ending December 31, 1927:

Team 1 worked 2217 hours @ 1.00 per hour	\$2217.00
Truck worked 1943 hours and covered 5189 miles	
Number of gallons of gasoline used by truck	1634
Number of gallons of oil used by truck	38

Inventory

2 horses	\$200.00
2 pair double harnesses	50.00
1 pair street blankets	10.00
1 pair stable blankets	10.00
1 pair storm blankets	7.50
1 two-horse cart	100.00
1 two-horse sled	35.00
1 two-horse street sweeper	250.00
4 road machines	450.00
5 road plows	50.00
11 gravel screens	55.00
2 two-horse shovels	25.00
3 road drags	30.00
1 two-horse stone road roller	25.00
1 gasoline roller and scarifier	5000.00
1 dump truck	2500.00
1 Fordson crawler tread & Sargent plow	1200.00
1 Fordson tractor	500.00
2 Fordson snow plows and wheels	400.00
1 Blade snow plow	275.00
1 mixer	350.00

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1 forge and anvil	35.00
1 gravel loader	400.00
1 tractor scoop shovel	45.00
1 watering cart	50.00
8 snow plows	100.00
1 oil wagon	250.00
1 tar kettle	35.00
1 Ford truck	100.00
Snow fences	600.00
All other tools, etc.	1000.00
	<hr/>
	\$14,137.50

Respectfully submitted,

JOSEPH A. HUCKINS,

Superintendent of Streets.

REPORT OF THE CLAM COMMISSIONERS

To the Honorable Board of Selectmen,

Gentlemen:

The following is the report of the Clam Commissioners for the year ending December 31, 1927:

We find on investigation that the clam flats in Ipswich are not in as good condition as we would like to see them. Due to the large number of clammers now engaged in the industry, clams are being taken in greater quantities than in past years.

We have some good beds of seed in some of our flats, but it may be perhaps two or three years before they are large enough to dig.

We had a large area closed again this summer for winter digging and although it was very successful it was not as good as last year due partly to the open weather we have had up to date. We have had considerable trouble with clammers from our neighboring towns digging clams on Ipswich flats this year, but it is impossible to protect our flats near the boundaries as well as the other work connected with this commission, for the small appropriation allowed the commissioners by the town. We would like to see the people of Ipswich take a little more interest than they do in the clamping industry as it is now one of the leading ones in the town and the industry needs help this coming year as it never has before.

This year we were allowed a larger appropriation for the purpose of reseeding and we will say that it was successful as far as it went. We would like to see the same thing on a larger scale as we believe our flats would be back in wonderful shape in a very short time.

We wish at this time to thank the Selectmen, the Police Department and all others who helped us make the clamming industry a success in 1927.

	1926	1927
Number of permits issued	160	222
Number of gallons dug	41,616	35,225
Number of barrels dug	34,134	47,550

Respectfully submitted,

HENRY SHAW, Chairman

GEORGE E. BROWN, Clerk

HENRY CHURCHILL

Clam Commissioners.

REPORT OF THE POLICE DEPARTMENT

To the Honorable Board of Selectmen,

Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December 31, 1927:

Total number of arrests	213
-------------------------	-----

January	15
February	16
March	11
April	7
May	10
June	21
July	17
August	21
September	27
October	16
November	25
December	27

Total	213
-------	-----

Recapitulation:

Crimes against person	8
Crimes against public order	205

Classification of crime:

Assaults	12
Bastardy	1
Disturbance of Peace	7
Drunkenness	99
Fugitive from justice	1
Liquor nuisance	1
Illegal sale of liquor	4

Liquor manufacturing	2
Larceny	4
Lewd cohabitation	1
Non support	8
Vagrancy	13
Violation Fish and Game laws	6
Violation Motor Vehicle laws	22
Rape	1
Operating under influence of liquor	9
Violation of Town By-Law	1
Violation Labor laws	1
Violation Rules of the Road	6
Held for Grand Jury	2
Attempt to bribe an officer	1
Violation Transient Vendor Laws	2
Gaming on the Lord's Day	8
Malicious mischief	1

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Disposition of Cases:

Appealed	9
Committed to House of Correction	14
Defaulted	4
Discharged	14
Dismissed	4
Filed	53
Fined	75
Suspended	8
Probation	14
For other Police	1
Filed on Restitution	3
Not Guilty	8
Released	1
Cases pending	5

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Miscellaneous Business:

Assistance rendered to persons in distress	27
Buildings found open and secured	32
Committed to State Hospital	2
Complaints investigated by Police	782
Complaints investigated by Police as Field Drivers	29
Lost children restored to parents	4
Number of dogs killed	28
Number of horses killed	1
Number of bulls killed	1
Number of autos transferred	227
Number of warrants served for other Police	1
Number of summons served for other Police	27
Number of hours Police duty for Private Parties	844
Number of children before Juvenile Court	1
Estimated value of stolen property re- turned to owners	\$2100.

Inventory of Police Department

Police badges	29
Special Police badges	3
Clubs	9
Flash Lights	10
Ford Touring car	1
Hand cuffs	9
Keys	35
Lungmotor	1
Pistols	5
Riot gun	1
Search light	1
Twisters	6
Whistles	12

I wish to take the opportunity at this time to thank all Town officials and citizens who have assisted this depart-

IPSWICH TOWN REPORT

ment in the performance of its duties. I would also like to bring to the attention of the public that we have had wonderful co-operation by the State Constabulary, they helping us in a great many cases with practically no expense to the town. I think we are somewhat indebted to them and take this opportunity to thank them for their co-operation with our department. I also desire to thank any and all other towns and cities who have assisted us in any way as I have received the best co-operation from them and have found them always ready to assist in times of need.

Respectfully submitted,

LESTER L. WOOD,

Chief of Police.

LIST OF TOWN PROPERTY

School Houses	\$247,000.00
Public Buildings	157,500.00
Public Grounds	5,500.00
Town Farm	20,000.00
Cemeteries	5,000.00
Heard Wharf	100.00
Averoff Wharf	3,250.00
Turkey Shore Pasture	1,000.00
Woodland, Linebrook	200.00
Woodland, Common Fields	75.00
Gravel Pit, Washington Street	1,500.00
Fire Apparatus	20,000.00
Highway Department Equipment	14,137.50
Thatch Bank, Great Flats	
Thatch Bank, Third Creek	

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners, the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light report.

AUDITOR'S REPORT

To the Citizens of Ipswich:

I submit herewith the annual reports of the Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley Education and Brown Funds as compiled by their respective Treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

FREDERICK S. WITHAM,

Auditor.

HEARD FUND OF IPSWICH PUBLIC LIBRARY

Income:

Balance on hand January 1, 1927	\$ 185.33
Received from investments	1273.22
Received from Treadwell Fund	200.00
Received from Town appropriation	600.00
	<hr/>
	\$2,258.55

Expenditures:

Salaries	\$1033.33
Miscellaneous	943.38
Balance on hand January 1, 1928	281.84
	<hr/>
	\$2,258.55

Securities Comprising Heard Fund

35	shares B. & M. pfd.	\$1995.00
10	shares B. & M. 1st. pfd. Class A	690.00
33	shares B. & M. 1st. pfd. Class B	3597.00
10.41	shares B. & M. prior pref.	1155.51
1	C. B. & Q. R. R. 3½% bond	911.25
3	Chicago, Aurora & Elgin R. R. bonds	1200.00
1	United Electric Light & Power bond	1000.00
3	Quincy Gas & Electric Heating Co., bonds	3000.00
1	Waterloo, Cedar Fall & Northern R. R. bond	350.00
	Deposited in Ipswich Savings bank	144.10
	<hr/>	
		\$14042.86

TREADWELL FUND OF IPSWICH PUBLIC LIBRARY

Income:

Balance on hand January 1, 1927	\$167.94
Received from investments	1642.78
	<hr/> \$1,810.72

Expenditures:

Salaries	\$ 50.00
Books, periodicals	1174.49
Transferred to Heard Fund	200.00
Balance on hand January 1, 1927	\$386.23
	<hr/> \$1,810.72

Securities Comprising Treadwell Fund

50	shares B. & M. 1st. pfd. Class A	\$3450.00
6	shares B. & M. prior pref.	666.00
30	shares Old Colony R. R. pfd.	4050.00
25	shares B. & P. R. R. pfd.	4425.00
25	shares Maine Central R. R. pfd.	1325.00
25	shares B. & A. R. R.	4650.00
25	shares Vt. & Mass. R. R.	2950.00
1	American T. & T. Co. 4% bond	1790.00
3	Chicago, Aurora & Elgin Corp. bonds	1200.00
1	Quincy Gas & Electric Heating Co. bond	1000.00
1	Waterloo, Cedar Falls & Northern R. R. bond	350.00
1	Missouri Pacific R. R. bond	1000.00
	Deposited in Ipswich Savings Bank	141.96
	Deposited in Salem Savings Bank	750.00
	Deposited in North End Savings Bank	1578.32
		<hr/> \$29,326.28

THOMAS H. LORD FUND**Receipts:**

Income from investments	\$42.50
	—————
	\$42.50

Securities

Liberty Bonds	\$1000.00
Cash on hand January 1, 1928	397.40
	—————
	\$1,397.40

GEORGE SPILLAR FUND**Receipts:**

Income from investments	\$63.75
	—————
	\$63.75

Expenditures:

Transferred to Heard Fund	\$63.75
	—————
	\$63.75

Securities

Liberty Bonds	\$1,500.00
	—————
	\$1,500.00

MANNING SCHOOL FUND**Income:**

Cash on hand February 2, 1927	213.77
Income from investments and rentals	1908.00
Interest on deposits	59.20
	—————
	\$2,180.97

Expenditures:

Taxes, insurance and miscellaneous exp.	\$1200.57
Salary High School Principal	500.00
Deposited in Ipswich Savings Bank	59.20
Cash on hand February 7, 1928	421.20
	—————
	\$2,180.97

Manning School Fund Securities

15	shares Patterson Bridge Co.	375.00
12	10004% Peoria & Eastern 1st Mortg. bonds	12,000.00
1	N. E. Brick Co. 6% bond	1000.00
3	National R. R. Mexico 4 1/2% bonds	3000.00
1	National R. R. Mexico 4% bond	1000.00
1	National R. R. Mexico 4% bond	500.00
1	National R. R. Mexico 4% bond	100.00
	Invested in Master's house	7000.00
	Invested in Colonial Building	18000.00
	Deposited Ipswich Savings Bank	1360.20
		<hr/>
		\$45335.20

R. H. MANNING FUND

Receipts:

Income from investments	\$414.00
Interest on deposits	393.14
	<hr/>
	\$807.14

R. H. Manning Fund Securities

60 shares Patterson Bridge Co.	1500.00
22 shares Pere Marquette R. R. common	2200.00
11 shares Pere Marquette R. R. pfd.	1100.00
Deposited Ipswich Savings Bank	9281.20
	<hr/>
	\$14081.20

**REPORT OF THE FEOFFEES OF THE
GRAMMAR SCHOOL**

Income:

Cash on hand February 2, 1927	\$976.42
Received from rents	5365.00
Received from taxes	4750.00
Received from interest on taxes	36.15
Received from interest on deposits	784.53
Received from interest on deposits (Essex Sch a-c)	106.05
Rebates	87.37
	\$ 12,105.52

Expenditures:

Samuel L. Conner, surveyor	\$ 55.00
A. C. Damon, sundries	3.00
Geo. A. Schofield & Son, printing	5.00
Ernest O. Peabody, labor	50.25
Miller Bros., painting	110.00
Town of Ipswich, water	6.98
Lathrop Bros., labor and teams	944.50
Feoffees', expense	16.00
Town of Ipswich, taxes	5685.63
Wilfred Wile, labor and teaming	1019.50
Damon & Damon, insurance	140.92
Ralph C. Whipple, salary	1000.00
Sundry persons, tax rebates	3.50
Charles E. Goodhue, auto hire	12.00
U. S. Post Office, postage	8.45
Geo. E. Farley, salary	200.00

Trustees, Manning School Fund, refund	2.80
Ipswich Savings Bank, deposit	890.58

	10154.11
Cash on hand February 7, 1928	1951.41

	\$12,105.52

Property in their hands as follows:

Little Neck valued at	5000.00
Deposited Ipswich Savings Bank	18025.47
Deposited Ipswich Savings Bank,	
Essex School Farm	2437.02

	\$25,462.49

Respectfully submitted,

GEORGE E. FARLEY,

Treasurer of Feoffees.

BURLEY EDUCATION FUND

The Trustees of the Burley Education Fund herewith submit their one hundred and second annual report.

The funds in their hands are as follows:

Deposited in Salem Savings Bank	3151.31
Deposited in Salem Five Cent Sav. Bank	1958.15
Deposited in Ipswich Savings Bank	862.16
Dep. in Ip'h Sav. Bank Caldwell, Fund	1439.37
Three shares B. & M. prior prf. stock	330.00
Fifteen shares B. & M. common stock	870.00
	—————
	\$8610.99

The Income for 1927 has been as follows:

From Salem Five Cents Savings Bank	\$ 38.11
From Salem Savings Bank	117.41
From Ipswich Savings Bank	37.78
From Ip'ch Savings Bank, Caldwell Fund	62.72
From Boston & Maine dividend	21.00
From Liberty Bonds	120.10
	—————
	\$397.12

Expended for rent of safety deposit box	5.00
Expended making affidavit	1.00
	—————
	6.00

CHARLES M. KELLY
 RALPH L. PURINTON
 A. STORY BROWN
 GEORGE W. TOZER
 JOSEPH T. MORTON

Trustees.

BROWN SCHOOL FUND

The Trustees of the Brown School Fund present the following report for the year 1927.

The Funds are as follows:

Deposited in Ipswich Savings Bank	\$1495.79
Dep. in Salem Five Cents Savings Bank	1237.77
	————— \$2,733.56

Income:

Dividend from Ipswich Savings Bank	65.08
Dividend from Salem Five Cents	
Savings Bank	57.31
	————— \$122.39

Expenditures:

E. Warren Dodge, transporting school children of the Candlewood District	90.00
Income over expense	32.39

Respectfully submitted,

A. STORY BROWN,
CHARLES G. BROWN,
BENJAMIN R. HORTON,

Trustees.

TOWN OF IPSWICH

THIRTY-FOURTH
ANNUAL REPORT
OF THE
WATER AND MUNICIPAL LIGHTING
COMMISSIONERS



FOR THE YEAR 1927

IPSWICH
GEO. A. SCHOFIELD AND SON
1928

OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION.

COMMISSIONERS

ARTHUR H. WALTON, Chairman	Term Expires 1930
J. E. COLE, JR.	Term Expires 1928
CHARLES A. MALLARD	Term Expires 1929

CLERK

ARTHUR H. WALTON	Office, Room 5, Town Hall
Office Hours from 9 A. M. to 5 P. M. every week day	
except Saturday. Telephone 92-R	

TREASURER

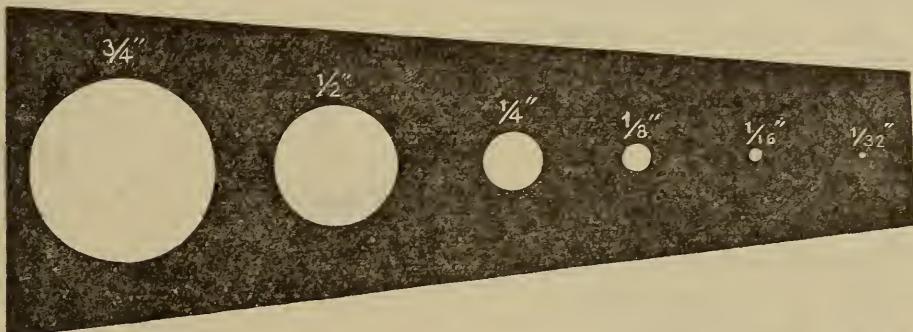
JOS. T. MORTON	Office, Room 2, Town Hall
Manager Electric Light,	Arthur H. Walton
Chief Engineer,	J. A. McLean
Line Superintendent, Electric Light,	J. Harry Sheppard
Foreman, Water Department,	William P. Gould
Office of Commissioners,	Room 5, Town Hall
Meetings held every Friday, 8 P. M.	

CAUTION TO WATER TAKERS

Do not blame your meter.

If you have a leaky fixture; have it repaired. If not
gal. per day per day

1-2	in stream consumes	10,800	\$3.40
1-4	in. stream consumes	8,640	2.60
1-8	in. stream consumes	3,240	1.10
1-16	in. stream consumes	1,080	.30
1-32	in stream consumes	360	.11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

WATER DEPARTMENT

CONSTRUCTION DEPARTMENT

List of bills and amounts paid for the year ending December 31, 1927.

Pipe Line

Pierce-Perry Company, supplies	\$143.30
Chapman Valve Co., supplies	259.10
Braman Dow, supplies	176.95
Rensselear Valve Co., supplies	104.05
Mueller Company, supplies	61.90
Eddy Valve Co., supplies	177.27
Walworth Mfg. Co., supplies	98.10
 Total	 \$1,020.67

Service Pipe

Pierce-Perry Co., supplies	\$485.22
Wm. P. Gould, labor	65.00
F. E. Howe, labor	24.00
Fred Morris, labor	52.00
M. Guimond, labor	32.00
National Meter Co., supplies	621.94
Chadwick Boston Lead Co., supplies	493.50
Mueller Mfg. Co., supplies	38.61
Red Hed Mfg. Co., supplies	79.20
Frank Campbell, labor	20.00
Alex Skawronek, supplies	16.20
 Total	 \$1927.67

BULL BROOK STORAGE BASIN

Lathrop Bros., labor	\$1,409.84
Mrs. Curtis, land damage	1,022.50
G. A. Schofield, attorney	88.30
Canney Lumber Co., lumber	56.15
H. R. McCrone, labor	28,200.00
F. E. Howe, labor	513.00
T. A. Appleton, surveying	756.61
George B. Brown, cement	52.10
F. E. Wood, teaming	61.41
Marblehead Water Dept., pipe	70.00
<hr/>	
Total	\$32,229.91

MAINTENANCE**Repairs Pipe Line**

Wm. P. Gould, labor	\$175.00
Napoleon LeMay, labor	15.50
Harry Leno, labor	10.00
N. J. Bolles, supplies	5.50
F. E. Howe, labor	95.00
G. O. McIntire, labor	60.25
Wm. Bizeski, repairs	4.50
Ipswich Motor Co., supplies	91.12
Edward H. Smith, repairs	5.00
Edson Mfg. Co., supplies	29.34
F. E. Wood, teaming	58.00
Fred Morris, labor	28.00
M. Guimond, labor	4.00
Frank Campbell, labor	32.00
Horace Ellsworth, labor	4.00
Mayer & Porter, supplies	3.75
Canney Lumber Co., lumber	15.52
Pierce-Perry Co., supplies	5.49
C. S. Tyler, supplies	7.00
<hr/>	
Total	\$648.97

Repairs Services

Wm. P. Gould, labor	595.00
F. E. Howe, labor	292.00
Ciolek Hardware Co., supplies	1.80
Wetmore Savage Co., supplies	21.78
Geo. Hayes, repairs	10.21
Walworth Mfg. Co., supplies	4.74
William Bizeski, repairs	.50
Ipswich Motor Co., supplies	134.89
C. F. Chapman, supplies	2.80
J. W. Goodhue, supplies	28.30
Neptune Meter Co., supplies	2.29
F. E. Wood, teaming	64.54
Pierce-Perry Co., supplies	76.48
National Meter Co., supplies	.99
American Ry. Ex. Co., express	7.12
Standard Oil Co., oil	5.80
Sumner & Dunbar, supplies	7.97
R. W. Davis, supplies	1.00
Ipswich Mills, repairs	.50
N. J. Bolles, supplies	5.00
Fred Morris, labor	188.00
Frank Campbell, labor	130.00
Total	\$1581.71

ADMINISTRATION

H. B. McArdle, supplies	4.45
American City Magazine, subscription	2.00
N. E. T. & T. Co., telephone	38.61
Anne Jewett, bookkeeper	690.00
First Nat. Bank, rent box	1.38
Director of Accounts, notes	20.00
A. H. Walton, supt.	950.00
G. A. Schofield & Son., printing	61.45
Com. of Mass. Dept. of Corp. Tax	31.70
G. A. Schofield, insurance	49.31
A. H. Walton, Commissioner	100.00
C. A. Mallard, Commissioner	100.00
J. E. Cole, Commissioner	100.00
S. G. Todd, rent	6.00
C. E. Goodhue, P. M., supplies	113.15
Mutual Boiler Ins., Co., insurance	29.38
Reg. of Motor Vehicles, registration	4.00
Electric Light Dept., power	4000.00
Total	\$6301.43

Station and Grounds

George B. Brown, supplies	6.80
Electro Bleaching Co., supplies	58.00
Ciolek Hardware Co., supplies	12.76
Lunkenheimer Co., supplies	13.07
Wallace & Tiernan, supplies	65.37
Braman Dow Co., supplies	73.85
William P. Gould, labor	754.00
F. E. Howe, labor	183.00
Fred Morris, labor	575.00
A. W. Chesterton, supplies	2.23
Otis McIntire, labor	6.00
M. Guimond, labor	330.00
Pitman & Brown, supplies	18.60
J. W. Goodhue, supplies	21.67
Joseph A. King, repairs	9.25
George W. Knowlton Co., supplies	41.44
Frank Campbell, labor	270.00
Joseph Gilman, labor	32.50
Total	<hr/> \$2,473.54

NOTE PAYMENT

Notes paid by Treasurer	\$3500.00
-------------------------	-----------

Interest

Interest paid various parties	\$2057.50
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RECEIPTS AND DISBURSEMENTS FOR THE YEAR
ENDING DECEMBER 31, 1927.

Receipts		Disbursements	
Dr.		Cr.	
Cash on hand, Jan 1, 1927	\$2343.36	Storage Basin	\$30450.80
Water Rates	18462.94	Pipe Line	1020.67
Little Neck	1296.77	Engineering	756.61
Services	586.93	Land Damage	1022.50
Hydrant pro.	2208.00	Maintenance	11005.65
Transfer from Sinking Fund	5404.18	Notes	3500.00
Note Appro.	40000.00	Interest	2057.50
Miscel. Receipts	1519.78	Balance	20080.56
	<hr/>		<hr/>
	\$71821.96		\$71821.96

Balance Sheet for Year Ending Dec. 31, 1927
DEC. 31, 1927

Bonds issued	160000.00	Engineering	\$ 4717.79
Notes Outstanding	67500.00	Land Damage	8044.12
Premium on Bonds	10412.58	Pumping Station	14425.24
Premium on Notes	60.25	Pumps & Mach.	19637.65
Appropriation	53394.20	Storage Basin	27693.59
Miscel. Receipts	165.43	Bull Brook	32229.40
Water Rates	452165.18	Dist. Reservoir	17827.56
Filter Appro.	143.28	Pipe Line Const.	145138.39
App. Note Payment	26939.75	Service Pipe Const.	39327.42
Transfer from Sink- ing Fund	5404.18	Storehouse	178.70
		Miscellaneous	2834.20
		Cost of Const.	312051.06
		Interest on Bonds	210035.79
		Maintenance	172256.90
		Material on hand	4236.33
		Water Rates due	7545.76
		Services due	243.71
		Sinking Fund Payment	49734.74
		Balance	20080.56
	\$776184.85		\$776184.85

SINKING FUND

Investments

Ipswich Savings Bank	\$ 169.42
Ipswich Town Notes	700.00
First National Bank	4503.30

Transferred to Water Department	\$ 5372.72
---------------------------------	------------

0000.00

SUPERINTENDENT'S REPORT

Following is the report for the year ending Dec. 31, 1927.

Main Pipes

The number of feet of mains laid to date and sizes are as follows:

14 inch	1,505
12 inch	10,963
10 inch	8,830
8 inch	19,236
6 inch	86,234
4 inch	4,924
3 inch	8,028
2 inch	13,646
1 inch	2,070

154,296 feet, or 29 miles, 1,416 feet

Street Gates

Total now set	163
---------------	-----

Hydrants

Are in good working order, total number now set

Town	184
Private	16
Total	200

SERVICE PIPES

The number of services added during the year are 18 making a total of 1188. There has been added 346 ft. 6 ins. on the Town and 382 feet 1 inch on private property making a total to December 31, 1927

Services	Town	Private	Total
1188	26998 ft. 6 in.	32279 ft. 10 in	59278 ft. 4 in.

The services are cast iron, lead, and galvanized iron pipe from 3-4 in. to 3 ins.

Synopsis of Pumping Record for the Year Ending Dec. 31, 1927.

Total number of hours for year 1832 hours, 15 minutes.

Total gallons pumped for year 95501075 gallons.

Daily average for year 261647 gallons.

Largest day's pumping July 15, 824850 gallons.

Largest weeks pumping July 15, 2915175 gallons.

Meters

There are in use 1184 December 31, 1927 from $\frac{5}{8}$ in. to 3 ins.

1927

WATER DEPARTMENT

Joseph T. Morton, Treasurer

DR.		CR.	
To amounts received:		By paid:	
Meters	\$18,462.94	Orders	\$46,183.90
Little Neck	1,296.77	Notes	3,500.00
Miscellaneous	1,659.81	Interest	2,057.50
Construction	446.90		
	<hr/>		<hr/>
	21,866.42		51,741.40
Note appropriation	40,000.00		
Hydrant appropri.	2,208.00		
Transfer from Sink-			
ing Fund	5,404.18		
	<hr/>		<hr/>
	69,478.60		
Bal. Dec. 31, 1926	2,343.36	Bal. Dec. 31, 1927	20,080.56
	<hr/>		<hr/>
	\$71,821.96		\$71,821.96

The Treasurer has the following bills for collection:

Meters	\$2269.09
Little Neck	639.00
Miscellaneous	69.62
Construction	174.09
	<hr/>
Commitment	\$3,151.80
	<hr/>
	4,637.67
	<hr/>
	\$7,789.47

WATER NOTES

Owned by Cemetery Trust Funds
F. S. Moseley
First National Bank, Boston
Old Colony Trust Co.

Amount	Rate	Date of Issue	No. Notes	Matures
\$ 6500.00	4	Oct. 1, 1910	13	1928-40
10000.00	4 $\frac{1}{4}$	Aug. 15, 1922	10	1928-37
11000.00	4 $\frac{1}{4}$	June 15, 1924	11	1928-37
40,000.00	4	May 15, 1927	20	1928-47
				\$67500.00

ELECTRIC LIGHT DEPARTMENT

CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1927:

J. H. Sheppard, labor	\$ 64.75
F. C. Manthorn, labor	55.50
Gordon Player, labor	67.25
N. LeMay, labor	44.00
Harry Leno, labor	37.50
John Harris, labor	21.00
Harry Burke, labor	4.00
Austin L. Lord, labor and material	1559.45
General Electric Co., supplies	7580.13
Sangamo Electric Co., supplies	1075.23
Westinghouse Electric Co., supplies	98.80
Fairbanks Morse Co., supplies	44617.71
Manzur & Damon, labor and material	6029.86
J. B. Bailey, supplies	3643.31
B. & M. R. R., freight	447.97
Wetmore Savage Co., supplies	356.47
Pettingell, Andrew Co.. supplies	114.16
 Total	 \$65817.09

CONSTRUCTION DEPARTMENT

DR.	CR.
To balance 1926	\$ 8278.23
Transfer from	By bill paid
Depreciation	12534.96
Transfer from	By balance
Operating acct.	9338.13
Transfer from	
Jobbing	1848.16
	\$71999.48
	\$71999.48

COST OF CONSTRUCTION

Cost of Real Estate	\$ 10618.32
Cost of Steam and Oil Plants	57818.07
Cost of Poles, Overhead Lines, Meters and Transformers	127,252.81
Cost of Electric Plant	27656.79
Cost of Sub Station	8318.57
Cost of Transportation equipment	3000.00
	\$234664.56
Note Issue	137000.00
Depreciation and other transfers	47842.25
Transferred from income	49822.31
	\$234664.56

Depreciation Fund

Balance 1926	\$12534.96	Transferred to	
Transferred from		Construction	12534.96
earnings	4219.71	By balance	4219.71
	<hr/>		<hr/>
	\$16754.67		\$16754.67

Note Indebtedness

To notes outstanding			
ing	33300.00	By notes paid	5850.00
Note issue 1927	40000.00	Bal. outstanding	67450.00
	<hr/>		<hr/>
	\$73300.00		\$73300.00

MANAGER'S REPORT

To the Water and Light Commission:

Gentlemen:

I submit the following report for the receipts and expenditures for the Lighting Plant for the year 1927.

Maintenance

F. W. Fiske, labor	\$1814.17
George E. Brown, labor	1696.75
J. A. McLean, labor	1795.75
George L. Fall, labor	1614.58
William P. Edgerly, labor	1599.40
R. B. Pickard, labor	1477.56
F. C. Rust, labor	1494.00
George F. Poore, labor	1143.00
 Total	 \$12635.21

Fuel

Pickering Coal Co., coal	\$9917.62
Mrs. Truman Wile, teaming	1756.48
James L. Wile, teaming	622.61
Standard Oil Co., Oil	2277.70
 Total	 \$14574.41

MISCELLANEOUS

J. H. Sheppard, labor	\$1827.41
F. C. Manthorn, labor	652.50
G. D. Player, labor	1630.50
Napoleon LeMay, labor	1383.50
Harry Leno, labor	1275.00
Harry Burke, labor	916.50
G. A. Schofield, insurance	646.28
C. S. Garrette, supplies	3.11
General Electric Co., supplies	111.18
Ipswich Mills, repairs	9.97
Lathrop Bros., fuel	210.26
M. Dukeshire, labor	86.00
B. & M. R. R., freight	460.70
Pettingell Andrews Co., supplies	1738.92
J. T. Hood, meals	9.00
Haverhill Electric Co., current and repairs	2629.20
Ipswich Motor Co., supplies	281.84
Mayer & Porter, supplies	135.14
American Ry. Ex. Co., express	73.47
C. F. Chapman, supplies	141.08
J. W. Goodhue, supplies	70.10
F. E. Wood, teaming	286.84
Mallard Electric Co., labor and supplies	1691.37
Canney Lumber Co., lumber	2.46
Anne Jewett, bookkeeper	506.00
N. E. T. & T. Co., telephone	147.07
A. H. Walton, manager	950.00
George E. Marsh, supplies	15.20
Fred R. Hull, printing	6.00
A. G. Osborne, supplies	774.69
Wetmore Savage Co., supplies	308.58
J. B. Bailey, supplies	2158.72
Vacuum Oil Co., supplies	3.56
R. V. Pettingell Supply Co., supplies	102.55
Delta Star Co., supplies	25.50

Russells Restaurant, meals	7.05
Howard Blake & Son, supplies	9.80
G. A. Schofield & Son, printing	94.70
Parker Hull, labor	46.75
Paul Hayes, labor	32.50
Roger Lord, labor	30.50
Norman Baxter, labor	23.25
M. & M. Smith Express Co., express	3.40
C. E. Goodhue, P. M. supplies	113.90
A. W. Chesterton Co., supplies	50.29
Vye-Neill Co., supplies	246.59
Marcorelle Bros., supplies	3.30
Mosher Bros., supplies	4.62
George H. Wahn Co., supplies	108.12
Graybar Electric Co., supplies	61.57
Chapman Valve Co., supplies	6.36
Walworth Mfg. Co., supplies	161.81
B. J. Conley, supplies	.88
Postal Tel. & Cable Co., rent of poles	21.00
W. H. Greenlaw, services	50.00
George H. Buckminster, supplies	84.68
John Harris, labor	942.75
Fairbanks, Morse Co., supplies	6.88
C. A. Mallard, Commissioner	100.00
J. E. Cole, Commissioner	100.00
A. H. Walton, Commissioner	100.00
A. H. Walton, expenses	9.06
Joseph A. King, repairs	8.00
Alex J. Yeates, supplies	30.00
Walter Somers, labor	72.50
Raymond Dondero, labor	25.50
Clarence Gould, labor	72.50
Frank Campbell, labor	68.50
Warren D. King, dues	10.00
Allison Sheppard, labor	85.50
John Kobas, labor	15.75
Harold Haskell, labor	283.30

American Electric Works, supplies	52.19
F. S. Fuller Lumber Co., supplies	260.00
Director of Accounts, note certification	20.00
Joseph T. Morton, expenses	4.04
Ray Engineering Co., supplies	3.90
Western Electric Co., supplies	547.60
American Bank Note Co., notes	20.50
Manzur & Damon, labor and supplies	314.85
George Hayes, supplies	18.75
William L. Stone, labor	1.00
Reg. of Motor Vehicles, registration	2.00
Marris Bros. Inc., supplies	82.00
Pauline Blunda, rent	25.00
Standard Oil Co., Oil	409.99
Miley Soap Co., supplies	22.75
Western Union Tel. Co., rent	1.00
A. C. Damon, supplies	1.85
B. B. Ward, repairs	7.00
H. B. McArdle, supplies	8.75
A. J. Brennan, supplies	.65
Ciolek Hardware Co., supplies	8.54
Foamite-Childs Corp., supplies	26.55
Westinghouse Electric Co., supplies	60.86
A. E. Austin, repairs	2.25
C. L. Lovell, supplies	120.33
Garlock Packing Co., supplies	6.62
T. J. Broderick, rebate	16.79
Damon & Damon, insurance	55.28
Total	\$26,462.55

NOTE PAYMENT

Notes paid by Treasurer	\$5850.00
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Interest

Interest paid by Treasurer	\$1,360.00
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MAINTENANCE

Dr.		Cr.	
To bal. Jan. 1, 1927	51925.33	By bills paid	\$53627.63
To sale current	56208.89	Notes paid	5850.00
To power	3000.00	Interest paid	1360.00
Miscel receipts	3152.85	Old bills due	9695.48
Bills due	713.91	Coal on hand	1827.50
Street Lights	10990.00	Depreciation	4219.71
Due current	9001.78		
Oil on hand	223.50	By balance	58635.94
	<hr/>		<hr/>
	\$135,216.26		\$135,216.26

ELECTRIC LIGHT LOAN

Held by	Date of Issue No.	No.	Notes	Matures
Malden Savings Bank	Oct. 1, 1903	1	1928 -	
State of Massachusetts Cemetery Trust Funds	May 1, 1905	2	1928-29	
No. Ave Savings Bank	June 15, 1907	2	1932-33	
Malden Savings Bank	June 30, 1908	2	1934-35	
Ipswich Savings Bank	June 15, 1909	2	1936-37	
G. A. Schofield	Dec. 30, 1910	7	1928-34	
Ipswich Savings Bank	June 30, 1914	\$100	each year	
F. S. Moseley Co.	July 1, 1919	4	1928-31	
First National Bank	June 5, 1924	14	1928-34	
	Aug. 15, 1927	10	1928-37	
				\$67,450.00

1927

ELECTRIC LIGHT DEPARTMENT

Joseph T. Morton, Treasurer

Dr.		Cr.	
To amounts received:		By paid:	
Commercial Light	\$42,513.74	Orders	\$119,489.26
Town Buildings	1,294.03	Notes	5,850.00
Power	16,027.62	Interest	1,360.00
Prepayments	373.50		<hr/>
Miscellaneous	2,552.85		\$126,699.26
	<hr/>	\$62,761.74	
Note App.	40,000.00		
Street Lighting			
Appropriation	10,990.00	Bal. Dec. 31, 1927	10,757.56
	<hr/>	113,751.74	<hr/>
Bal. Dec. 31, 1926	23,705.08		\$137,456.82
	\$137,456.82		<hr/>

The Treasurer has the following bills for collection:

Commercial Light	\$2,265.15
Power	184.45
Miscellaneous	30.37
	<hr/>
Commitment	\$2,479.97
	<hr/>
	7,235.72
	<hr/>
	\$9715.69

MANAGER'S REPORT

I would recommend the Town appropriate for street lights for the ensuing year \$11,096.

The following table will show the increase of meters installed

Year	No. of Meters
1924	1162
1925	1285
1926	1390
1927	1507

Output at Station and distribution of same for year
1927:

Total K W generated	989710
Total K W bought	85500
Total generated and bought	1075210
Total K W accounted for Commercial Light	425709
Total K W accounted for Power	272916
Total K W accounted for Street Lights	115265
Total K W accounted for Auxiliary Lights	9400
Total accounted for	823290
Total unaccounted for	251920
	1075210

Loss .234%

I would recommend a reduction of 1 cent for house lighting effective January 1, 1928.

ARTHUR H. WALTON,

Manager.

COMMISSIONER'S REPORT

To the Citizens of Ipswich:

The Municipal Water and Light Commissioners submit their annual report for the year ending December 31, 1927.

Water Department

The expenditures for the year 1928 are estimated as follows:

For interest	\$ 2670.00
For general expenses	11000.00
For note payment	5500.00
For hydrant service	2808.00
<hr/>	
Total	\$21,978.00

We would recommend the amount for hydrant service be raised and appropriated from the tax levy, the balance to be taken from the earnings of the Department.

We would report that a Centrifugal Pump electrically driven is to be installed for pumping our water, to replace the small steam pump, the large one being retained as the auxiliary. We expect this work completed in the near future, the cost of the same to be paid from the amount transferred from the Sinking Fund of the Water Department at our last annual Town Meeting.

We would report that the development of Bull Brook storage is still in progress, although somewhat slower than we first anticipated, we believe when completed the storage derived will care for any emergency that may arise for a number of years to come.

ELECTRIC LIGHT COMMISSIONER'S REPORT

The usual recommendations for Street Lighting appropriation will be found in the Managers Report.

We recommend that the Electric Light Commission be authorized to use any unexpended balance remaining in the operating account.

At our last annual Town Meeting it was voted to continue generating our current.

After due consideration, the Commissioners decided on Oil Engines, and two Fairbanks Morse engines, Generators and excitors were installed with a new up to date General Electric Switch Board. The system was changed from two to three phase, in so doing it required new poles set, new and larger copper wire installed and many alterations in the distribution lines.

The Commission was authorized to borrow \$50,000 for this work. To save interest it was found necessary to raise but \$40,000 taking the balance required from the depreciation and operating accounts.

On January 1, 1928 the house lighting rate was reduced from 11 cents to 10 cents with the usual discount. This was made possible by the normal increase in business and reduced operating costs.

House Lighting

10 cents per K W hour with a reduction of 10% if the bill is paid on or before the 20th of the month. Minimum charge of 50 cents per month, adjustable once each year.

Household Power Rates

To include heating, cooking, battery charging, etc. No motor above 1 H P, or any motor used commercially at 4 cents per K W hour and no discount. Minimum charge of 2.00 per month.

Commercial Power

6 cents per K W hour for first 50 K W

5 cents per K W hour for next 100 K W

4½ cents per K W hour for next 300 K W

4 cents per K W hour for next 500 K W

3½ cents per K W hours for all over 950 K W.

Minimum charge of \$2.00 per month for 2 H P or less and 1.00 for each additional H P per month, no discount.

ARTHUR H. WALTON,
JAMES E. COLE, Jr.,
CHARLES A. MALLARD,

Water and Light Commissioners.

January 28, 1928.

AUDITOR'S STATEMENT

This is to certify that I have examined the books of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM,

Auditor.

Ipswich, January 28, 1928.

TOWN OF IPSWICH

ANNUAL REPORT

— OF THE —

SCHOOL COMMITTEE



FOR THE YEAR

1927

THE CHARLES G. HULL PRESS, PRINTERS
8 COGSWELL STREET, IPSWICH, MASSACHUSETTS
1928



SCHOOL COMMITTEE

JOSEPH W. ROSS	Term Expires	1930
FRED D. HARRIS	" "	1930
FRANCIS WADE	" "	1929
HARLAND BURKE	" "	1929
CHARLES E. GOODHUE, JR.	" "	1928
ERNEST J. SMITH	" "	1928

ORGANIZATION

Ernest J. Smith	Chairman
George W. Tozer	Clerk
George E. MacArthur, M. D.	School Physician
Martha J. Stewart, R. N.	School Nurse
George W. Tozer	Attendance Officer

Joseph I. Horton	Superintendent and Purchasing Agent
Office	Manning School Building
Office Hours	School Days from 3.30 to 5.00

IPSWICH SCHOOL REPORT

SCHOOL DEPARTMENT 1927.

Comparison of Actual with Estimated Expenditures.

	Appropriated	Expended	Under Expended	Over Expended
General Expense	5750.00	5265.73	484.27	
Teachers' Salaries	64880.00	64435.40	444.60	
Evening School	250.00	144.00	106.00	
Text Books & Supplies	6500.00	7165.01		665.01
Tuition	700.00	491.00	209.00	
Transportation	5065.00	4871.15	193.85	
Support Truants				
Janitor Service	3550.00	4130.40		580.40
Fuel & Light	3800.00	3326.26	473.74	
Buildings & Grounds	4600.00	4563.18	36.82	
Furniture & Furnish'gs	1000.00	1090.79		90.79
Dips. & Graduation	200.00	193.77	6.23	
Insurance	1030.00	798.11	231.89	
Athletics	600.00	599.13	.87	
		97073.93	2187.27	1336.20
Unexpended balance		851.07		851.07
Total Appropriation	97925.00	97925.00		
Total Expended				97073.93
Receipts:				
Mass. Income Tax		8830.00		
Tuition		4252.63		
Mass. Voca. Educa.		139.40		13222.03
Net Cost				83851.90
Number of Pupils Enrolled				1570
Net Cost Per Pupil				53.41

COMMITTEE'S REPORT.

To the Citizens of Ipswich: —

In accordance with the policy started three years ago, the School Committee has operated this year on a carefully outlined plan with regard to expenditures, and has kept well within its budget as may be seen from the accompanying table. Each and every requisition has been examined and discussed at the meetings of the Board, and only those purchases found necessary for the benefit of the schools have been approved. We now have a system whereby the amount expended and the balance of the appropriation less fixed charges, such as teachers' salaries, can be told at a glance. Because of this, the danger of an overdraft barring emergencies is entirely eliminated.

It was very unfortunate that a serious epidemic of infantile paralysis broke out this year in Ipswich. After receiving the advice of the physicians of the town and of Dr. Aycock, the specialist who is leading the fight against this dreadful disease under the Harvard Commission, the Committee decided to close the schools for a period of five weeks. Before reopening them, each room in every building was thoroughly fumigated, thereby preventing any chance of contagion from this source.

The Board deems it advisable to dispense with one week of the spring vacations; the annual field day exercises, and any elaborate preparations for graduation, in order that some of the lost time may be made up. The superintendent and principals feel that by eliminating some of those extra activities, the work of each class for the year will be completed. The real hardship

falls on the pupils in the High School who are preparing for college, but Mr. Whipple informs us that even they, with some overtime study, will be ready to take their college examinations.

At this time, the committee wishes to thank everyone who aided, in any way, by their cooperation during the epidemic. We feel that this assistance helped in a large measure to prevent much more serious conditions.

Although the amount spent for teachers' salaries, \$64,435.40, ranks low in comparison with other Massachusetts towns having population and valuation similar to Ipswich, we believe that our teaching force is second to none in efficiency.

The committee would like to have more parents visit the schools. It encourages a teacher to see that her work is appreciated and every teacher welcomes any just criticism, for after all the entire personnel of the schools are your servants working for the best interests of you and your children.

Among the improvements inaugurated this year have been painting the Linebrook School, laying a new floor in the Manning Building, installing a fire alarm system in the Manning Building, renovating and painting the walls of the Winthrop School and refinishing the desks in all of the schools.

Due to the uncertainty of business conditions the Finance Committee has asked us to reduce our budget for 1928 and we therefore lowered our estimates to a minimum and have left out all items pertaining to upkeep and repairs to school buildings which can be postponed.

Respectfully submitted,

ERNEST J. SMITH,
Chairman.

IPSWICH SCHOOL REPORT

7

DISTRIBUTION OF PUPILS BY AGE AND GRADES.

Grade	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	Total		
I.	<u>85</u>	<u>90</u>	<u>21</u>	<u>5</u>													<u>201</u>		
II.		<u>42</u>	<u>72</u>	<u>30</u>	<u>8</u>	<u>5</u>											<u>159</u>		
III.			<u>45</u>	<u>70</u>	<u>39</u>	<u>16</u>	<u>8</u>	<u>1</u>									<u>179</u>		
IV.				<u>4</u>	<u>27</u>	<u>61</u>	<u>33</u>	<u>21</u>	<u>5</u>	<u>2</u>							<u>155</u>		
V.					<u>1</u>	<u>35</u>	<u>62</u>	<u>50</u>	<u>15</u>	<u>8</u>	<u>2</u>						<u>173</u>		
VI.						<u>4</u>	<u>26</u>	<u>57</u>	<u>38</u>	<u>22</u>	<u>12</u>	<u>3</u>	<u>1</u>				<u>163</u>		
VII.							<u>10</u>	<u>39</u>	<u>49</u>	<u>24</u>	<u>10</u>	<u>7</u>					<u>139</u>		
VIII.								<u>2</u>	<u>5</u>	<u>38</u>	<u>28</u>	<u>16</u>	<u>4</u>				<u>93</u>		
IX.									<u>1</u>	<u>34</u>	<u>36</u>	<u>28</u>	<u>8</u>	<u>7</u>	<u>3</u>		<u>117</u>		
X.										<u>3</u>	<u>11</u>	<u>17</u>	<u>25</u>	<u>12</u>	<u>6</u>	<u>2</u>		<u>76</u>	
XI.													<u>10</u>	<u>19</u>	<u>18</u>	<u>13</u>	<u>5</u>		<u>65</u>
XII.													<u>3</u>	<u>10</u>	<u>19</u>	<u>6</u>	<u>7</u>	<u>1</u>	<u>47</u>
XIII.														<u>2</u>		<u>1</u>		<u>3</u>	
Total																		<u>1570</u>	
	<u>85</u>	<u>132</u>	<u>142</u>	<u>133</u>	<u>147</u>	<u>154</u>	<u>182</u>	<u>150</u>	<u>129</u>	<u>108</u>	<u>96</u>	<u>60</u>	<u>32</u>	<u>18</u>	<u>1</u>	<u>1</u>			

IPSWICH SCHOOL REPORT

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES
FROM 1916 TO 1927

Grade	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927
I.	130	164	161	180	210	212	198	223	214	190	172	201
II.	117	121	144	159	201	199	184	165	154	163	182	159
III.	133	110	117	127	140	144	174	195	199	189	149	179
IV.	87	114	120	83	130	136	147	130	155	142	195	155
V.	81	80	104	133	107	166	134	127	140	177	141	173
VI.	65	93	75	94	134	111	148	127	125	129	166	163
VII.	77	60	63	82	90	117	131	110	124	135	127	139
VIII.	66	68	49	53	55	59	87	104	99	102	104	93
IX.	80	80	75	64	52	69	71	76	113	105	108	117
X.	58	43	37	39	47	37	52	60	57	69	69	76
XI.	37	36	27	32	25	33	32	33	57	60	60	65
XII.	34	27	28	26	25	21	32	28	27	40	46	47
Post Graduate					3	3		3		2	3	
Totals	975	996	1000	1072	1219	1307	1390	1378	1465	1501	1521	1570
Annual Inc.	21	4	72	147	88	83	*12	87	36	20	49	

*Decrease.

SUPERINTENDENT'S REPORT.

To the School Committee of Ipswich, Mass.,
Gentlemen:

The twenty-sixth annual report coming from the office of the Superintendent of Schools is hereby submitted for your consideration. Following the practice of former years, I shall leave the treatment of the physical and financial features of the department to the chairman of the Board, and shall confine myself to a discussion of the administrative duties of the office in reference to the schools as a whole.

Allow me to say, in passing, that the physical condition of the school properties has been greatly improved during the past year. While other improvements need to be made, the condition of your properties as a whole was never in better shape than at the present time. As to the financial aspects of the case, I feel certain that the record of expenditures as disclosed by the balance sheet, will place your very near the bottom of the list. At least, I can say that nothing bearing the least semblance to wastefulness or extravagance has been attempted or considered. If we have erred at all, it has been on the other side.

ENROLLMENT.

The opening sentences of last year's report will serve my present needs most admirably. I therefore wish to advise you "That the present enrollment is the largest within the history of the town." In the aggregate 1570 pupils registered in our public

schools between the opening of our schools in September and the close of the fiscal year December 31, 1927." The French Parochial School enrolled 137 more. During the year 12 of our boys have been in attendance at the Beverly Industrial School. These were not included in the enrollment, but their tuition is paid from the school appropriation.

Each year the Town Clerk furnishes me a list of all the births that have taken place within the town during the year reported. Five years ago 185 children were born here. It has been our custom to use these lists as a basis for estimating each year's requirements. But for the last few years this method alone has proved to be unsatisfactory and inadequate. Outside sources of supply have to be taken into consideration as well as the local ones, for they furnish no small percentage of our school population, which fluctuates in direct ratio to our industrial conditions. At this present time there are about thirty children attending school in Rowley, who will become members of our own schools as soon as their parents can find suitable tenements here. It will be readily seen, then, that any estimate used as a basis either of comparison or calculation is likely to be misleading, and is more or less a matter of conjecture. The actual facts of the case may not be ascertained until the school year closes and an opportunity is given for an accounting which may then be verified.

The distribution of these pupils according to age and grade may be studied from the enrollment sheet to be found on another page. And right here I wish to make some digression from this matter of enrollment and point out to you a very possible and potential source of danger to a large proportion of our school children. It is a matter of long-standing, and attention to it has been called repeatedly.

The membership of our Senior High School is a little in excess of 300 pupils; that of the Winthrop School a little in excess of 400 more. Four times a day approximately 700 pupils are

turned loose upon one of the busiest thoroughfares of the town and at a time of day when traffic is most dangerous. Surely something should be done to safeguard the lives of these young people at this dangerous point. The Shatswell School has an enrollment of over 360, and many of these children are obliged to make use of a dangerous crossing. The Burley School has an equal enrollment, but as it is more remote from the center of the town, the children are not so likely to become the victims of the automobile. Instructions and warnings and appeals are made use of continually, and so far we have been fortunate. But the danger is still there, and it makes all of us extremely uncomfortable and apprehensive. Why cannot the police department in conjunction with the school officials devise some means to promote the safety of these children and to allay our anxiety?

Another feature of our work brings out the fact that there has been a decided shift in certain sections of our school population. A few years ago it was impossible to find accommodations for all who wished to enter the first grade at the Burley. Today the over-crowding in this grade is at the Shatswell. This year we have been obliged to relieve this overflow by distributing to other schools, just as we formerly did at the Burley.

A glance at the enrollment sheet will convince anyone at all acquainted with the pupil capacity of our school buildings that we are working under the serious handicap of over-crowding. But high as our enrollment is, and limited as we are for room, there are other elements of the situation that to my mind are more serious than over-crowding. I speak of one in particular. Too many of our boys and girls are leaving school before they should be allowed to do so.

During the month of August this past year fully fifty labor certificates were issued from this office. Some of these were granted to those legally and morally entitled to receive them. But the great majority of them were issued, legally of course, to pupils who were members of the school, many of them in good

standing, and ranging in grade from the 6th to the 12th. Sad to say, in some instances, these certificates *were demanded in open opposition to the expressed wish of the parents.* Obviously the old Latin phrase, *in loco parentis*, has lost something of its original force, or has become obsolete altogether. After a pupil once obtains his certificate, he severs his connection with the school, although his job may not have lasted but one day. His employer returns the certificate to the office within the prescribed time, thus giving notice that such person is no longer employed by him. But that person is beyond the reach or authority of the Attendance Officer, the assumption being that this former pupil is looking for work (and praying that he may not find it.) He thus becomes an undergraduate of the school of loafing.

The Attendance Officer has just such a case on his hands at the present time. The boy is out of work, but ~~his~~ parents are not aware of it, and friends of the family hesitate to inform them of the fact, as unpleasant consequences might, or would, be likely to follow.

We have no quarrel with the real necessity that compels some children to go to work. Neither are we opposed to children mechanically inclined leaving school as soon as the law allows, provided the work they seek leads somewhere, is no blind-alley job.

We believe in work, thoroughly and everlastingly. We believe that "perspiration as well as inspiration" is a determining factor in the achievement of success. We believe that the world today needs and is demanding and will appreciate the right type of worker more fully than ever before. But he must be honest and capable, willing to accept responsibility and take a personal and growing interest in the calling he has deliberately chosen as his life work. He should try with all the powers of which he may be possessed to excel in his line. He should have vision, and some experience. But he should not be

allowed to accept the guidance of some mind as immature and dwarfed as his own, to foist that immaturity and worthlessness upon an unsuspecting community or a suffering employer of labor. He should not be allowed to make the beneficent principles of a law enacted primarily for his own protection the open door of escape from tasks he is too lazy to perform in school. There is some duty and obligation resting upon the school; but more of this in another connection.

It may well be asked, What is to happen to these boys and girls who, in spite of entreaty and reasoning and warning leave school just because the momentary whim or fancy possesses them to do so? We know what will happen to them. "Experience teaches a dear school, and fools will learn in no other." Is the above applicable solely to these children? or should we as parents, as interested citizens, or school administrators take to heart something of the seriousness and the magnitude of the problem that confronts us? We know to what destination idleness leads. We know something of the dangers that beset the path of our youth today. We know how little of restraint or responsibility is put upon them, and we know that here is the place to apply some check to this tendency to delinquency and crime.

It may cost more to keep these boys and girls under the wholesome influence of the school for a little longer time. We may be obliged to change the course of study and introduce more of the mechanical and manual into the curriculum in order to make the proper adjustment with present day needs, and to conserve the inalienable right of every pupil to equal opportunity in our schools. Even so it would be more profitable in the end. Our schools would be enabled to do better work, to perform a larger service, to give our pupils a better and broader training, and to improve the character of our citizenry. And this larger view of the scope and functions of the public school is bound to materialize and to bring forth better fruit.

Let me quote very briefly from The National Association of Manufacturers' Program on Employment of Children:

"The various states have assumed a position of responsibility over the education and employment of children. This responsibility should reasonably be extended to at least sixteen years of age. To be effective it may well follow children not only while at school but while at work, and may reasonably insist upon a minimum of four hours a week of continued education

"This continued education may either be in continuation schools or in shops and under shop plans approved by properly constituted state authorities."

Do we not owe this duty to the coming generation? Would it not be a good investment?

TEACHER CHANGES AND SALARIES.

Few of us realize or appreciate the full significance of the annual turn-over that takes place in our teaching force. We are apt to look upon it as something of usual occurrence and naturally to be expected. To some, a teacher is a teacher, just an ordinary mortal, one of a great class all of whom have been "tarred with the same brush," and each having about the same appraisal value. A greater mistake could hardly be made.

The educational status of any community may be fairly judged by the collective regard and esteem in which its best teachers are held; and, conversely, the best evidence of this esteem is the amount of salary that community is willing to pay first-class teachers. We pay our carpenters, our masons, and our plumbers what they ask for their services. Not so with our best teachers. They receive whatever the community in its corporate capacity sees fit to give them. We employ the *best* of these artisans to do our work and pay them their price,

because we are convinced that they do better work and that it is more economical in the end. And in so doing we show good judgment. But, again, not so with our *best* teachers.

Far be it from me to attempt to create or to perpetuate any class consciousness. Such a thing has no place in a democracy. Neither do I wish to commercialize any of our school activities, especially that of the class teachers, and thus put them on a parity with league games and other commercial enterprises. But I do wish that we might have a fuller appreciation of the supreme value of the child, and a broader and more rational conception of the importance of his proper training. Given these, and the good teacher naturally will be given her rightful place in both the school and the community.

Nothing is so demoralizing to a school system, nor so disheartening to a school official, as to see those teachers upon whom he had built his hopes for better schools and a better and more virile training in citizenship, taken from him by a slight advance in salary. To add to our troubles in this particular phase of the work (we are ashamed to admit it,) the methods employed in selecting teachers by some of the richer towns is nothing more or less than a highly developed scheme of piracy.

Now what is to be done towards maintaining the standard of your schools under these conditions? It is the teacher that makes the school, and I can do no better towards impressing this truth upon your minds than to quote a passage frpm one of Henry VanDyke's tributes to the Unknown Teacher:

"Famous educators plan new systems of pedagogy, but it is the unknown teacher who delivers and guides the young. He lives in obscurity and contends with hardship. For him no trumpets blare, no chariots wait, no golden decorations are decreed. He keeps the watch along the borders of darkness and makes the attack on the trenches of ignorance and folly. Patient in his daily duty, he strives to conquer the evil powers which are the

the enemy of youth. He awakens sleeping spirits. He quickens the indolent, encourages the eager, and steadies the unstable. He communicates his own joy in learning and shares with boys and girls the best treasures of his mind. He lights many candles which, in later years, will shine back to cheer him. This is his reward. The love of knowledge is transmitted only by personal contact. No one has deserved better of the Republic than the unknown teacher."

The only way in which this difficulty is to be overcome is to meet money with money. If a specific sum over and above the amount appropriated for salaries were set aside for this purpose each year, we could still retain some of our best teachers. The work of the schools would suffer less interruption and a higher standard of scholarship could be maintained. We generally get about what we pay for in this world. The schools should assume his obligation to the coming generation of furnishing such opportunities whereby each individual has a reasonable chance to make the most of himself. The cost will be but a little more, and society as a whole as well as the individual pupil will benefit thereby.

It takes time for the teacher to impress her personality upon the pupils, and the fewer interruptions the more successful her work is likely to be. I hope that you gentlemen of the committee will accept this broader view of the situation, and save our schools from the terrible inroads made upon them each year by this intolerable evil.

The following changes in our teaching force have taken place during the past year:

High School.

Miss Helen M. Kelley and Miss Mary P. Johnson resigned, and their places were taken by Miss Helen M. Streeter and Miss Mary A. Sweet.

Junior High.

Miss Mildred B. Edward's place was taken by Miss Zella Zuoski.

Burley.

Miss Althine L. Hodgkins' and Miss Irma T. Gilman's places were supplied by Mrs. Alice D. Moran, transferred from the Shatswell, and by Mrs. Angelica Burns.

Shatswell.

Miss Josephine A. Hodgdon and Miss Mildred E. Counce resigned. Mrs. Hilda J. Schofield was elected to Miss Hodgdon's place, and Miss Laurinda Parkhurst succeeded to Miss Counce's position. Miss Amy Stanford was transferred to Miss Archer's position. Miss Archer took charge of the room formerly occupied by Mrs. Moran, and Miss Edna Peabody was given Miss Stanford's former place. Miss Marion F. Whitney, the domestic science teacher, accepted a similar position at Hamilton.

With the exception of Miss Hodgkins and Miss Counce, who embarked upon the sea of matrimony, higher salaries with prospective yearly increases were responsible for every one of these resignations. Some of these teachers had been with us for three or four years and were just beginning to do their most effective work. Their places have been filled by others of considerable promise, but they lack that practical experience which alone brings that confidence and skill which characterizes all good teachers.

THE SIXTH GRADE.

This is the pivotal grade of the whole system. Any pupil fourteen years of age and over may, upon the completion of

the work of this grade, demand his certificate and sever his connection with the school. He is, however, obliged to keep to work until he reaches the age of sixteen.

By referring to a note on a previous page of this report, it will at once be seen how little weight this last requirement carries with the average pupil. Whether this is for the best interest of the pupil individually or for the good of society at large with some is still an open question. But that does not alter the fact. The pupil, after complying with the conditions of the law, may leave school. The law gives him that privilege (?) and he uses that freedom too frequently to his own disadvantage.

It is recognized that the sixth grade is not a fixed standard, even within the same school system. Teachers in the different schools and classes in the same school will vary from year to year. But, generally speaking, the children who complete this grade should be able to read easily and understandingly any book or magazine article of ordinary difficulty, to have a thorough knowledge of and skill in handling the fundamental operations in arithmetic, including fractions and the underlying principles of percentage and interest.

They should also be able to spell correctly the words in common usage, and to write and properly punctuate a friendly or a business letter in a clear legible hand. They should be practiced in making bills, receipts, etc., and have some knowledge of history and geography. Moreover he should be made to realize the importance of some of those old-fashioned virtues—truthfulness, honesty, industry, and respect for himself and others. For without a foundation of character, all our efforts will be worse than wasted.

I will admit that this program is in advance of what we are producing in our schools today. But is it unattainable? Could it not be accomplished if all our energies were bent in this direction? Is it too much to require of one before he is permitted to launch himself upon a world that will judge him solely by

his ability to do something? Society has rights which all are bound to respect. And it is only by the rigid requirement and respect for those rights that either society or the individual will be improved.

I therefore urge that more work should be given in this grade, a more thorough training along fewer lines, and a fuller conception on the part of teachers and parents of our responsibilities and obligations to the child and to the community.

Such a course would have a tendency to raise the standard and character of the work in the grades below and give a better foundation for the grades that follow. Instead of becoming the end of his educational road, it might through his conscious achievements stimulate his desires to further advancement in his preparation for the work of life and lead him to higher ideals of service and usefulness.

The work of this grade should be most carefully done. The attitude of the teacher should be broadly sympathetic. A high standard of work, carefully planned and rigidly maintained, should be provided, for with some it is their last opportunity.

INFANTILE PARALYSIS.

The epidemic of infantile paralysis which visited our town during the early weeks of the fall term, made some disastrous inroads upon the work of our schools. Not only did it take from us five full weeks of valuable time, which can never be made up, but it took from us the opportunity to greatly enlarge the scope and number of school activities which we had planned to carry out this year.

A new plan for an evening school—the old one had failed utterly—of broader scope and application to a larger number of our citizens, was under serious consideration for some time. But owing to the loss of time, it never got beyond the tentative stage.

Miss Aull's violin classes, which last year numbered about forty pupils, were given up for the same reason.

The Parent Teachers' Association, whose usual program was interrupted by the epidemic, lost interest in the work and after a few unresponsive calls from the president, finally disbanded.

This was a serious blow to the educational interests of the town. Had it received the popular support which a well-organized and well directed association of this kind deserves of the community it endeavors to serve, its history would not have been so brief nor the record of its achievements so meager.

There is such a diversity of interests and tastes among our people and such a marked tendency to indifference towards the things that endure and are most worth while, that it is only the most courageous and determined souls that can hope for success along the higher levels of community uplift.

The Choral Society conducted by Mr. Arthur H. Tozer on Tuesday evenings, is a case in point. Last year the Society gave a concert which was well received, and when it disbanded for the summer the Society gave excellent promise of becoming a permanent organization of recognized and proven value to the community.

But the interruption caused by the epidemic came near to wrecking the organization. Members lost interest, there was no enthusiasm, and only by the most persistent efforts of the faithful few and the dogged determination on the part of the conductor has the organization been able to continue its existence.

Now here is a society whose work is of unquestioned cultural value, unrestricted as to membership, and trying to interpret and express the very best that the whole realm of literature and art can furnish, that literally has to beg for its very existence.

Music is the universal language. Nothing else answers so well the varied needs of humanity under all the circumstances

of time or place. We know its value and recognize its importance in any scheme of social progress. We are aware of the power and prestige it gives the individual, assuring him of a passport into the very best of society. It gives both reputation and character also to a community, and is essentially one of its best assets.

And yet, in spite of all our admissions as to its desirability and significance to the individual and to the community, we fail to secure the necessary amount of co-operation to insure it a permanent place as one of the community activities. May we not hope for a deeper interest in a matter of such educational value to young and old alike.

The Boy Scouts troop is another instance wherein we have failed to co-operate with those who wish to assist in this uplift work.

Perhaps you may question the propriety of making reference to such matters in a school report. I feel that they have a place there, and that they deserve the consideration of every thoughtful person who has any interest in the progress of this community.

The community is the post graduate school of the school children of today. It furnishes the environment in which they spend the greater part of their time, and is an active educational influence for good or for evil. If that environment is clean and wholesome, the training of the school is augmented and made more effective. If the reverse is true, then the work of the school is undone; in some cases completely so.

This is why we are so interested in outside school activities. The young people are brought together under the guidance and control of some responsible leader, and the danger arising from evil influences is reduced to a minimum. For the sake of your children, I strongly urge upon all parents the necessity of knowing where your children are when out of school.

SUBSTITUTE TEACHERS.

We have not been so fortunate in securing experienced substitute teachers this year. Mrs. Hilda Schofield was elected to a permanent position, and we were obliged to dispense with the valuable services of Mrs. Leslie Millard by reason of sickness and home duties. There is an actual shortage of local talent to take up this important work.

Since the consolidation of our schools the necessity for such service has been greatly reduced, as the acting principals have performed this duty. It is only when more than one teacher in these larger buildings is detained by illness, that the services of a substitute are needed at all. Such was recently the case at the Shatswell School where three teachers were absent at the same time.

We have not been obliged to furnish a substitute for the High School for several years. The same is true of the Junior High, as may be verified by a recent occurrence. Miss Merrill, an eighth grade teacher, was absent on account of a serious illness for the space of two weeks. But the principal and the other eighth grade teachers carried on the work during that time and with the least possible interruption. The same is true of the Burley School under like circumstances, though Mrs. Smith's duties as supervisor of writing make her school an exception to the established policy and practice of all our larger schools.

Of course, we have some unskilled teachers in all our schools. These need the constant supervision and direction of a competent adviser to suggest right methods and correct defects that need attention. The principal of the school is the person upon whom this work should devolve, and a good measure of his time should be given to this very necessary and important task. He should also make a close personal study of the ranking and marks of each pupil, in order to make such

suggestions as individual cases would seem to require, and to know that each term card that is sent home for the parents' examination and signature should be a true record of his achievement and attitude.

As I have said before, this is the settled policy and practice of our schools. Barring the objections raised by a few parents, here and there, as to the low marks received by their children, I can recall no single instance where any principal of any school has made complaint or objection to the amount of personal effort and supervision which this phase of his work imposes.

I am therefore at a loss to understand the real animus of the vote taken at our last meeting, limiting such principal-teaching "up to five days;" nor can I imagine by whom the idea could have been suggested or inspired. I am unwilling to believe that it came from any principal.

IN GENERAL.

Under this heading we have brought together a considerable group of items, most of which will apply to the schools as a whole and are purely informational. Others are more specific and will call for your careful consideration later on.

In the first place, and after a good deal of mental reservation, it gives me great pleasure to report that, to the best of my knowledge and belief, the educational program of our schools was never carried out with so little of friction and annoyance as is being done at the present time.

The teachers have their classes well in hand and the discipline is excellent. The attitude of these teachers towards both principals and pupils is much in advance of that of a few years ago. There is a better school spirit, and a desire to co-operate that is very pleasing to note. All the relations between

principals and teachers and pupils are harmonious to an unusual degree. All are trying to recover as much as possible of the ground lost by the epidemic.

The time limits of home work for grades below the High School were definitely fixed by the committee two years ago. From a personal canvass made in these grades, I find that the pupils admit their ability and willingness to have this time increased. Those of us accustomed to dealing with children realize what a time limit really means to children of this age, especially when beset with the distractions of ordinary home surroundings. In a great majority of cases it does not mean close application or concentrated effort for but a fraction of the allotted time. So much for a general view of the case.

But there is another side to this question that is well worth your consideration. Many of the pupils in these grades—the sixth, seventh, and eighth—are unable to continue their work in school beyond these grades. Those in the eighth grade who do the work of that grade in a satisfactory manner, receive a diploma and may enter the High School if their circumstances permit. But the law allows any pupil who reaches the age of fourteen years and completes the work of the sixth grade to leave school to go to work.

Not a few of them avail themselves of the opportunity—perhaps it is necessity—and fail to accomplish while in school all that they were capable of doing. I believe it would be better for all concerned if these boys were required to work within a reasonable limit of their capacity. They would be acquiring the habit of industry, and would receive from the school all that they would be able to assimilate.

Remember, it is their last chance, and they should receive the maximum of the school's resources. Far better for them that they should be engaged with school work at home, than be idling about the streets long after they should have been in

bed. There are some things in this world that are fully as bad as constructive home work.

Moreover, the children who complete the work of either the sixth or seventh grade should receive a certificate to that effect. Any written statement certifying to the fact that the bearer had satisfactorily completed the work of his grade, was of right habits and of good character, would be invaluable to him in later life. The custom of withholding the diploma until the completion of the eighth and twelfth grades is arbitrary, to say the least. Why should our schools withhold these testimonials from these boys and thereby advertise their lack of this world's goods and its opportunities? Here is a place where our schools may render a better and a larger service. I trust you will give it careful consideration.

The reading room—located in the corridor—in the Junior High is serving a most admirable purpose. Books, papers, and magazines are selected by the teachers and placed upon the reading table for the pupils' use. Its purpose is two-fold. First, to place within his reach those sources of information which will supplement the knowledge gained from the text-book. This of itself is of exceptional benefit to the pupil. At best his conception of the fragments of knowledge gained from his text books is naturally hazy and vague. The reading material helps to clarify and expand his conceptions, broadens his horizon, and gives a new interest to the work in hand. More than that, it puts him in touch with the realities of life and gives him an acquaintance of what is going on in the world of which he is to become a part.

The second advantage—of equal importance to the first—is that he is acquiring the taste for, and habit of, reading *good books*. No method of instruction can surpass this as a guarantee to a well-rounded education. "Reading maketh a full man;" and with the habit of reading good books well established, the resulting education is bound to come.

I consider the reading rooms, both here and in the senior high,---location unknown in this last instance---as among the best adjuncts of our teaching force. Both should be better supplied.

Following the custom of previous years of providing a special course for teachers, the committee secured the services of Miss Perham of the Salem Normal School for a course in reading. This course was planned to begin last October, and the expense was to be met from last year's appropriation. But, again, on account of the epidemic, we were obliged to accept a postponement until the beginning of the present year.

Miss Perham knows her work thoroughly, is a teacher of wide experience, and presents her subject with a directness and clearness from which we hope the reading in our schools may be greatly improved.

The full realization of this hope, however, depends upon the personal efforts of each individual teacher to apply these principles to the actual work of her own classes. With a larger confidence in her own powers, coupled with a new enthusiasm for her work, she should be able to show a vast improvement and interest by her classes.

By no means should this be considered the end of her professional improvement for this year. She should visit other schools, and devote as much of her time to the study of professional subjects as the improvement of her classes and her own best interests may demand.

Upon no other subject is there such unanimity of opinion among all sects and creeds and conditions as upon that of character building. Self-expression, as it has expressed itself of late, has not met with general approval. We are beginning to question whether any form of selfishness, unmodified by a recognition of constituted authority or of obligation to our fellow-man, will ever adequately meet human needs and make for progress. We are pretty well agreed that the Golden Rule

embodies those fundamental principles upon which the stability and continuance of society must be built.

For a few years past our teachers have been requested to devote the last fifteen minutes of each school day to a practical consideration of this subject, and so, through the study of poems, of prose, of songs, biography, pictures and the concrete instances of local right-doing, have they tried to impress upon their pupils the lessons of these abstract truths.

Though the models held up and the examples cited were worthy of all respect, and doubtless left a good impression upon the minds and hearts of these children and youths, we must admit that they had that abstract quality, so to speak, which cannot possibly be so effective in moulding character as a well-planned program of daily right-doing. Would we teach obedience? (and this is the key-word to all effectual training.) Then *require obedience*. Honesty? Then *require honesty*. Industry? Then *require that all work shall be done in the best manner and promptly at the time appointed*.

This is character building through works, and there is no better way. It places the responsibility where it belongs, and directs the growth of the pupil from day to day. Unconsciously he is forming right habits, and habits make character.

It calls for individual work with the individual pupil, not for the last fifteen minutes, but for all the time. It calls for patience and kindness, but your main dependence will be an unyielding and insistent firmness. Alibis should not be encouraged or tolerated. The good work of a year or of a lifetime, may be undone, and given a contrary direction and impulse, by a single momentary lapse. Children are good judges of "human nature", and discover the weaknesses of parents and teachers before either are conscious of them. A false mark, or rank, not honestly earned, is an abomination, a hot-bed of duplicity, one of the most common and most serious destructive agencies with which we have to deal. These should never be allowed.

Character building is a man-sized job and needs the full co-operation of parents and teachers. If undertaken early, and pursued systematically, the result may be fairly assured. The personality of the teacher, her attitude toward her work, and that steady, silent influence which emanates from her own character, will be her best helps in accomplishing this most worthwhile task.

The reorganization of the work in drawing has been carried on by Mr. Adams, who had charge of this work last year.

To some superficial observer, this method may not have so strong an appeal as other systems; but the real basis for all drawing, especially the mechanical and practical features of the subject, is there; and, in its development, covers a very important field of knowledge.

As I said last year, it correlates with other subjects to a remarkable degree, and gives the pupil a real power to reason out certain relations of form, size, and contents, that he would not otherwise possess. To the fuller understanding of the work in arithmetic and geography, it is a very valuable help. The pupil, by his own initiative, makes a broader application of those fundamental principles which he has been accustomed to use from the very beginning of his work. He is conscious of the power thus gained and attacks his problems with greater confidence.

Another valuable feature of the system is that the teacher is her own supervisor of the subject. This results in less confusion, gives more flexibility to her program, and affords an opportunity to venture into such new fields of illustration and design as her taste and inclination may dictate.

This is the second year that the system has been used in our schools, and the results have been very gratifying. The emphasis is being shifted to the side of methods, and an effort to arouse the aesthetic faculties is meeting with some success.

It will be of interest to parents, especially to those who are planning to send their children upon graduation to Normal

School, to learn of some changes that have taken place in these schools.

The course for teachers and supervisors of music, at the State Normal School at Lowell, has been extended to four years, and leads to a degree.

A new course, three years in length, for teachers of mentally retarded children, has been established at the Salem State Normal School.

Two-year courses have been discontinued at two of our Normal Schools, and the inference is that they will shortly be discontinued in all Normal Schools of the State.

The plan or admission for qualified applicants remains the same as for 1927. Under the selective process, scholarship will be allowed 75 points for 15 units of work, and personality 25 points.

In computing the total score for scholarship, a mark "A" will be allowed 5 points; "B" 4 points; "C" 3 points; "D" 2 points.

Another score is used for computing personality. Each candidate must pass a satisfactory physical examination. Further information may be obtained from Mr. Whipple, the principal of our High School.

Owing to the unsettled industrial conditions in our town at the present time, and their probable effects upon the size of our school membership, I shall not enter into any consideration of the subject of new buildings, improvement of school grounds, nor of any other matter solely dependent upon the estimated increase of school population. These we can put off until such time as financial skies are clearer, and the press of numbers forces them again to our attention.

Obituary.

"There is a reaper whose name is Death,
And with his sickle keen
He reaps the bearded grain at a breath,
And the *flowers* that grow between."

ADA BAMFORD,

A Pupil of the Payne School,
Died October Ninth,
1927.

ACKNOWLEDGMENTS.

To my mind this caption implies a moral as well as traditional obligation. I shall waive all consideration of the traditional, and confine myself by such means as I may command, to the expression of my sincere gratitude to all those persons, agencies, and influences that have contributed so helpfully to the success of our schools during a most trying year.

And first of all, to you gentlemen of the committee, not so much by reason of your official standing, but as co-laborers working with a common purpose, for a single end, do I wish to thank you.

Differences of opinion are bound to arise whenever any thorough-going and worth while consideration of any subject is undertaken. Our discussions have lacked none of those qualities. Whenever we have agreed to disagree, I have accepted your decisions and worked as hard and with such singleness of purpose as though our opinions were in full accord. The schools have had the benefit of the double point of view and all is well.

To that host of benefactors, Mrs. Robert Kimball, Miss Dobson, Mrs. Hayward, the Parent Teachers' Association, the American Legion, the Masonic Lodge, and especially to the Unknown Friend, to the Rotary Club and others, do I tender my thanks for various gifts of material as well as of money.

To those teachers who have given such splendid evidence "that teaching is to them a serious career and not merely a temporary expedient on the one hand, or a method of earning an easy livelihood on the other," I offer my thanks in largest measure. To your devotion to duty, and to your loyalty and fidelity to the organization is the success of our schools most largely due.

Neither am I unmindful of my many obligations to the Clerk of the Board, the School Physician, and the School Nurse, the Janitors, the Jitney Men, for their many personal favors and general helpfulness.

Certainly those Dentists, who for many years have given of their time and skill to the Dental Clinic at the Hospital, are deserving of something more than my poor words of commendation. Theirs is a genuine public service, and should have some measure of public recognition. They conserve the health of hundreds of people each year, at no little personal loss of time and money; and yet, to my knowledge, I have never seen any public expression of appreciation of their self-sacrificing work, outside the School Report, which is only a departmental affair. Not but what it belongs here, for it is fundamental in health

education. But they are entitled to a more general recognition than our limited space can allow them.

That they are not self-seeking or dependent upon the public expression of good-will for their continuance in this service, goes without saying. The facts disprove any such view. But we must concede them one quality, at least, that is not abundant in our town, and that is a fixedness of purpose to carry things through to their ultimate goal. They have succeeded. They have given this service the permanency of an institution.

Last, but not least, there is another whose memory (for she has passed from earth) should be held in deepest respect and veneration by every individual in this town, and that is Mrs. Mary Cowles Cummings, formerly of Woburn, Mass. The number and diversity of her gifts, and the wide variety of human interests which they are intended to further and conserve, place her name in the forefront of the town's benefactors. The Historical Society, The Convalescents' Home, and the Schools—each and all received substantial gifts. But her greatest and richest gift is, the gift of a considerable portion of land on the top of Town Hill, for the use and behoof of the inhabitants forever. None of her gifts shows a larger generosity of spirit nor a keener foresight and discernment in making provision for our present and future welfare. Our freedom of action is being restricted more and more as the years go by. Had we been denied the privileges which that hill-top affords, we might have a livelier appreciation of its merits. But she saw its value, and by her wisdom and nobility of thought secured it for our people through all coming time. May we not hope that our people, especially our graduates who have benefited by her generosity, may deem it as a personal obligation and privilege to conserve these gifts, and to give her name an honored place.

Again thanking you, one and all, I subscribe myself

Gratefully yours,

JOSEPH I. HORTON, Supt. of Schools.

MANNING HIGH SCHOOL.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

It is with pleasure that I herewith submit my eighth annual report as principal of Manning High School.

The past year has brought us some new problems, but in spite of these I cannot refrain from referring to some of those conditions that still stand out as old problems in our work.

One problem of paramount importance concerns the retention of experienced teachers. At present we train teachers for one or more years up to the point of efficiency, and then allow some other town to take them, because we are unwilling to recognize their service by a substantial increase in salary. There is necessarily waste effort for the first few weeks of a teacher's connection with the school. Last year, two teachers valuable to our organization left to enter larger fields with more evidence of appreciation for their work.

I feel that we have met with the same degree of success in filling these positions as previously. I can sincerely say that we have a group of as capable, ambitious, harmonious workers as ever. This does not change the fact, however, that it takes time to readjust conditions with each change we are compelled to make.

Other problems still no nearer solution, are the lack of accommodation for our laboratory work and the lack of room and

equipment for library work. It seems that our pupils are entitled to equipment and instruction comparable to that in other communities. We are compelled at present to use the assembly hall for classes throughout the day, and this renders it unsuitable for assemblies and socials. Certainly we cannot hope to develop the best in our pupils without laboratories, a library, and assembly hall.

I do not call your attention to these facts in the spirit of complaint or because I do not realize that you understand them, but I do feel that they are problems beyond the school administration and should receive very definite study.

We have made a creditable gain in reference books this year and in general our text books are in good condition. We should consider seriously this year the change of some sets of text books that are antiquated so far as modern work is concerned. We can make use of reference books even though we have no means of placing them at the disposal of all pupils, and we should continue to supply an increasing number of such books.

It is with pleasure that I can report the change of about sixty fourth grade desk irons that have been in use temporarily. In fact, our class rooms and corridors are all that we need ask for so far as appearance and furniture are concerned.

During the last year the building has been equipped with an up-to-date efficient fire alarm system ready to be supplied with an economical power supply. We now have an electric clock and fire alarm system operated on fifty-four dry cells, which mean an expenditure of about thirty-five dollars a year for renewal. The amount of current used in proportion to the cost of dry cells is relatively small. For a comparatively few dollars more an efficient electrical system can be installed which will pay for itself several times in the next five years. I hope this system will be seriously considered before more money is expended for dry cells.

I believe if we are to teach the pupil to plan his work, clocks should be provided in each room. We have a master clock to which should be connected secondary clocks for the class rooms. At present we have only three clocks in the building. These have passed their usefulness. The electrical system could well be completed at a small cost in proportion to the benefit to the pupil.

I realize that none of us as individuals or as a part of a community can have conditions just as we wish them, but there is no doubt that we are sometimes extravagant in our efforts to be economical. I believe that we have been extravagant in our failure to keep experienced teachers. I feel that we are wasting much time and energy in waiting for tools with which to work. It is necessary only to study our position in comparison with other schools of the state to see that we are trying to give our pupils the same preparation at four-fifths the cost in other schools.

School opened this fall with the largest enrollment in its history; namely, 308 pupils distributed by classes as shown in your tabulated report of enrollment.

The enrollment has doubled in the last seven years. Our graduating class has more than doubled as shown by the following:

	Enrollment		Graduates
1920	152	1920	21
1921	160	1921	23
1922	187	1922	20
1923	197	1923	27
1924	253	1924	26
1925	274	1925	29
1926	285	1926	37
1927	308	1927	45

The Senior Class at present has a membership of 48. Of course it is clear that the enrollment of the high school has increased in a greater proportion than the enrollment of the schools as a whole. This shows that a much larger proportion of our pupils are taking advantage of the high school.

It is interesting to note that the experience of Ipswich is in accord with the growth of the high school the country over. Statistics show that high school population has increased in the United States nearly eight times since 1900 and has nearly doubled in the last seven years.

Whereas the high school ten years ago had a comparatively small group of pupils preparing for some definite future, the school at the present time is confronted with the problem of interesting and helping to develop a much larger group. Ten years ago the average pupil graduating from high school hoped to continue definite school work. Now we find the school made up of a large proportion of pupils intending to enter the office, the trade, or other employment giving an immediate financial return.

It is not always the pupil with the highest degree of mentality who is encouraged to enter the higher institutions of learning, and because of this the school finds itself confronted with more stringent entrance requirements. I feel that I should again bring to the attention of parents through this report that it is not reasonable to expect that any pupil can enter any institution of learning beyond high school grade until he has been able to attain a rank of "B" or higher in each subject in high school.

Our standard of work is comparable to work of the same grade in any high school, and we find a reasonable proportion of pupils in each class doing "A" and "B" work. We also find some pupils hoping to go beyond the high school unwilling to sacrifice pleasure for work. The school has control of the pupil for a small part of the day but the pupil has much school work to do out of school hours and should have a definite time set

aside for home study. Each individual needs recreation and there is no reason why any pupil can not plan time for two hours of recreation or remunerative employment. It is not reasonable to believe, however, that any one can do satisfactory work without concentration.

The high school pupil has many enemies in any community working for his downfall, and I think you will agree that Ipswich is no exception. We try to meet the conditions in so far as we can by extra school activities. I will not take space to go into detail, but just mention some of the ways in which we are trying to give the pupil an opportunity to adjust himself to the school community, and we hope we may help him to take a respectable place in the town community.

Music seems to me as one of the broadest and most helpful as over ninety per cent of the school is interested at present in the elective musical clubs under the direction of Mr. Tozer. I trust Mr. Tozer's report will deal with this work in more detail.

Athletics, although at present reaching a small part of the school, do more to develop self-control and leadership than any other of our activities. The athletic policy of Manning High School may be summed up as follows:

They are carried on for as large a number as equipment and conditions will allow.

They are directed by a man who thinks only of the value to the participants and the name of the school.

The one who works the hardest and is the best qualified represents the school.

Athletics are run for the pupils, not as an advertisement for the coach or the town.

I wish to express my sincere appreciation of Mr. Conary's untiring efforts with the boys after a full day's work in the class room. Even though little opportunity has been given to the girls as yet, Miss Blodgett has done much in addition to her heavy school program to help the girls.

I believe the town hall can serve no greater purpose than it is serving at present in giving our boys and girls an opportunity to play basketball. I hope we can prove to the Selectmen and the people of Ipswich that my assumption is true.

Pupils are also given opportunity to develop initiative and leadership in dramatics, clubs, school paper, and school socials.

I could mention each individual teacher in connection with some of these activities, but I need only say each is doing the best possible to carry on the work. The class room teacher needs no alibi and I realize when a person makes a remark as to the five hour day of the teacher, he is entirely ignorant of school work and it is not worth while to discuss the matter with him. I can say with all sincerity, however, that our teachers are engaged in school work on an average of 10 hours a day for six days a week.

Not all pupils profit from all the activities of the school and undoubtedly some profit from none of the school work. I do feel, however, that no one can study the career of our graduates for the last seven years without feeling just a little pride in the fact that they have as a whole continued their learning and development.

The graduates of last year are at present engaged as follows:

Paul Hayes	Bowdoin College
Rogers Lord	Bates College
Elizabeth Glover	Boston University
Virgene Hamilton	Boston University
Palmer Raupach	Boston University
Berenice Lester	University of New Hampshire
John Kobos	Boston College
Ralph Kenyon	Worcester Polytechnic Inst.
Laura Gordon	Sargent's, Physical Education
Eleanor Casali	Salem Normal

Nellie Soja	Salem Normal
Parker Hull	Pace Institute
Oliver Curville	Chandler Secretarial School
Dorice Tozier	Chandler Secretarial School
Joseph Goot	Northeastern University
Lillian Day	Salem Commercial
Mary Keyes	Essex Agricultural School
Rhoda Goodhue	Mansfield School, Boston
Edna Curran	Nursing, St. Elizabeth's Hospital
Mona Munroe	Mary Brook's Kindergarten
Hercules Bokron	Huntington School
Ruth Humphrey	Post Graduate
Mary Lucy	Post Graduate
John Grant	Beverly High
Mildred Tufts	Post Graduate
William Connor	St. John's Preparatory
Marion Ames	Quint, Florist, Boston
Hilda Dupray	Hayward's Hosiery Mill
Clara Georgopoulos	Mill Office
Pauline Witham	Mill Office
Corinne Bourque	Mill Office
Mary MacLeod.	Mill Office
Mildred Ainsworth	Mill Office
Mildren Powers	Office, Allston
Hazel Player	Ipswich Mills
Ellen Dow	Burnham's Trading Post
Clara Phaneuf	At Home
Edna Roper-Andrews	Mill Office
Everett Smith	Burke's Heel Shop
Eleanor Dodge	Holland's Store
Norma Ellsworth	At Home
Seymour Grose	At Home
Rodney Jewett	Hayward's Hosiery Factory

John Sheppard
Robert Sheppard

Crane's Estate
Working for Ryan

Several of last year's graduates have plans for the future that they cannot enter upon at once because of age. It is impossible for a girl to enter training for nursing before she is eighteen years of age. At least three others are planning to go to college. Age entered in, but some had neglected to take work in preparation for the institution they decided to enter at the last minute.

I believe the number coming to graduation with no plans for the future is decreasing, but there are still some who do not plan ahead and choose the right course. I feel, too, that we should not graduate so many of our pupils to wait a year and, in some cases, two years before they are old enough to enter the next field in their training. The age in our senior class should average between seventeen and eighteen years and surely only the exceptional pupil can get the most from the senior year if much under seventeen years.

We surely are fortunate in the worthwhile financial help given our graduates last year toward higher education. Through the generosity of Mrs. Cummings and her desire to see the fulfillment of Roxanna Cowles' will, two pupils received \$200.00 each with an appropriate medal. The will provides a fund which should insure sufficient income to help a boy and girl each year in college. The only stipulation is that those to benefit by the help must have a rank of 85 or over throughout the course and be in a position to profit by the help for advanced schooling. These scholarships will not necessarily go to those receiving the highest rank, but the element of help to the individual must enter in. Last year these scholarships were given to Laura Gordon and Palmer Raupach.

A scholarship of one hundred dollars given by an interested local man was awarded to Elizabeth Glover. A twenty dollar

gold piece given by the same individual was awarded to Ralph Kenyon. A medal given each year by the Sons of the American Revolution to the pupil in the senior class showing the greatest interest in American History was awarded to Palmer Raupach. A two year scholarship to Pace Institute given by the Institute was awarded to Parker Hul.

The School award to those meeting the requirements as outlined in Scholarship, Leadership, and Athletics was given to the following:

Four years

Palmer Raupach
Elizabeth Glover
Paul Hayes
Ruth Humphrey

Three years

Mary Patch
Ralph Kenyon
Elizabeth Gove
Althea Howe
Vergene Hamilton
Bernice Lester
William Connor
John Kobos

Two years

Richard Durham
Barbara Damon

One year

Dorothy Dunn
Mary Henderson
Evelyn Hebb
Mary Brennan

The School is proud of the school flag presented by the Class of 1927 not only because it is an expression of their

interest in the school but because of its power in directing others to the all-round development for which it stands.

We need all the inspiration, leadership, and direction possible during the early part of the high school course. I only wish that I had the means and power to make every parent and pupil realize that the satisfaction of good work in high school can be gained only through formation of regular and accurate habits of study from the first. It is an injustice to any pupil to be allowed to pass on in his work until the present task has been accomplished. The pupil who has learned to do thoroughly the task before him each day finds high school work easy. The careless pupil is soon lost and by the time we have helped him form more accurate habits, he is so far behind his class that he necessarily fails. I feel that the most general cause of failure in high school is careless habits. The pupil tardy at school is usually behind in his daily preparation. He pays little attention to the teacher's directions and does not know what to do.

Every parent is interested in the progress of his child in school; some are interested to the extent of knowing what the child is doing. Some analyze the child and help him to form right habits and do what he is supposed to do. Some over-emphasize the importance of ranks, while others consider them only when the question of promotion enters in.

Reports are sent home at least four times a year and I feel that the parent should get an idea from these cards of the work being done by the pupil. I sincerely believe that these cards are of value and do bring co-operation from the home in many cases. I can cite many cases in my experience in which parents have made the difference between success and failure in the school life of the child. I can see very definite results of the co-operation of parents at the present time, and I believe every parent receiving an unsatisfactory report should find time to come to school and frankly discuss the cause of unsatisfactory marks.

In closing allow me to express my appreciation to all those individuals and organizations that have helped in attaining whatever success we may have reached. Permit me to express also my appreciation for the cordial support given me by the committee and you, sir.

Respectfully submitted,

R. C. WHIPPLE.

HIGH SCHOOL ATHLETICS.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

I am asking this year for the usual appropriation for High School Athletics. Our budget this year calls for an expenditure of approximately \$1500.

It might be of interest to you to know that all of our previous appropriations were spent entirely for equipment. We have on hand now good equipment for 30 boys in football, baseball and track. We also have 12 uniforms in hockey. In order to keep this equipment in good condition it will be necessary to add some new each year. We have added basket ball to our list of sports, but I feel confident that this sport will be self-supporting, once it gets started.

The girls of the school will need some basket ball equipment as well as volley ball and tennis. This is included in my budget.

An appropriation of \$100. for use in the Junior High and elementary schools given under the same conditions as last year is also desirable.

Very truly yours,

ROBERT D. CONARY.

FIFTY-THIRD ANNUAL COMMENCEMENT

— OF THE —

... Manning High School ...

CLASS OF 1927,

Thursday, June 30th, 1927.

PROGRAM.

Marching Song	Defend America
The School Chorus	
Invocation	Rev. Carl H. Raupach
Ciribiribin	Pestalozza
The School Chorus	
Essay	Virtute Non Verbis
Elizabeth Perkins Glover	
Essay	Wireless Communication
Frederick Ralph Kenyon	
Winter Song	Bullard
The Boys' Glee Club	
Essay	Creation Through Recreation
Laura Elizabeth Gordon	
Essay	America Among The Nations
Karl Palmer Raupach	
Butterfly ! Butterfly !	Delibes
The Girls' Glee Club	
Address	A Rendezvous With Life
Rev. Garfield Morgan	

Presentation of Prizes

Presentation of Diplomas

Dr. Ernest J. Smith, Chairman of School Committee

Benediction

Rev. Frederick T. Kenyon

SONG OF CLASS OF 1927.

We've worked together four long years
Years that mingled smiles and tears,
Though in deeds we now exult,
At parting sorrow's felt.

CHORUS.

We honor thee, dear Manning High,
The Class of 27;
We'll ever let your banners fly,
The Class of '27.

Now, parting, we have but one thought,
That pleasant memories be brought
To those whom we have left behind
Whom we will keep in mind.

We stand here brave to go and face
The world, to try to keep our place
'Mong men,--this by our motto's guide
"By virtue, not by words."

Words by Ruth Humphrey and Elizabeth Glover
Music by Mr. Tozer

GRADUATES OF JUNE 30, 1927.

COLLEGE COURSE.

Hercules N. Bokron	*Ruth Marion Humphrey
Eleanor Margaret Casali	John Adams Kobos
Elizabeth Perkins Glover*	Bernice Howard Lester
Laura Elizabeth Gordon*	Charles Rogers Lord, Jr.
John Edward Grant	Mary Frances Lucey
Virgene Elfrida Hamilton*	Mona Elizabeth Munro
Paul Thomas Hayes	*Karl Palmer Raupach

COMMERCIAL COURSE.

Mildred Ainsworth*	Joseph Goot
Olive Idella Curville	Mary MacLeod
Lillian Bebecca Day	Clara Mary Phaneuf
Ellen Gardner Dow	Mildred May Powers
Hilda Mae Dupray	Edna T. Roper-Scales
Clara Georgopoulos	Everett Wallace Smith
Rhoda Myretta Goodhue	Mildred Catherine Tufts
	Pauline Ann Witham

GENERAL COURSE.

Marion Ames	Rodney Donald Jewett
Corinna Margaret Bourque	*Frederick Ralph Kenyon
William Thomas Connor	Mary Carola Keyes
Edna Jane Curran	Hazel Elizabeth Player
Eleanor Lowell Dodge	John Albert Sheppard
Norma Gage Ellsworth	Robert Martin Sheppard
Seymour Edgar Grose	Nellie Jennie Sojka
Everett Parker Hull	Dorice Virginia Tozier

CLASS OFFICERS.

Karl Palmer Raupach, Pres.	William Connor, Vice-Pres.
Edna T. Roper-Scales, Secretary	Rogers Lord, Treasurer

*Pupils who have maintained a rank of 85 per cent or above for four years.

WINTHROP SCHOOL.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

Once again, I herewith submit a report of the Winthrop School.

The school has a total enrollment of four hundred nine pupils. The seventh grade is the largest division with a membership of one hundred thirty-nine children. This number is twenty more than were enrolled in the same grade last year. This class of twenty may be found in a part of the lower hall, made over into a reiteration room. The eighth grade has fewer pupils than last year, yet too many to be accommodated in the two large eighth grade classrooms, so a third division is located in the upper hall.

The drapery curtains, recently hung in the lower hall, separating the class from the cold drafts, confusion, and distractions of the larger hall are greatly appreciated by children and teacher. A similar arrangement would be welcomed by the pupils and teachers using the upper hall.

The work of the fall term was interrupted by the epidemic of infantile paralysis. However, we are doing our very best to make up the loss sustained and hope when school closes in June that the work will be satisfactorily accomplished as in other years. Our attendance since the epidemic has been unusually good.

The knowledge gained last year from our drawing course has helped us to carry along the work much better this year. We are getting excellent results in the fundamental principles of drawing.

Physical training is receiving its share of careful attention, under pupil leadership, supervised by the teachers.

A short period in our daily program is given to instruction in character building. We are trying to train the boys and girls in citizenship and worthy use of their leisure. We also try to help them to become worthy, happy and interested members of their homes. The subject matter includes courtesy, honesty, thrift, qualities for success, co-operation, responsibility and leisure. Our aim has been, therefore, not only to train the boys and girls along academic lines, but also to acquaint them with some of their duties and privileges as citizens and members of society.

In their classes this year the teachers are making use of Current Events. One hundred seventy pupils buy the Current Events leaflet each week. These children are learning, under the guidance of their teachers, valuable lessons in Civics.

We have received a number of wall maps this year which were greatly needed. Many of our books are badly worn and will need to be replaced next year. I would suggest a change in history text books for the seventh grade and a new text book in physiology and hygiene for all grades. The hygiene now used is too scientific and technical and therefore not interesting to children. I believe it would be well to make a change when the books now on hand are beyond further use. Some years ago, with money which the junior high school had to its credit, we purchased the Winston Encyclopedia. These books are wearing from constant use, so that before long we shall need a new set of encyclopedias.

So far this year we have not succeeded in financing "Junior

Jottings." We are planning to have at least one number before the end of the year.

This school has over a hundred books kindly donated by the Parent Teacher Association and other kind friends. The pupils get much enjoyment from this small library, which we hope will grow as time goes on. A closet with lock and key is much needed for these books.

There was no evening session of schools in November. Nevertheless we have had the pleasure of visits from many more parents and friends this year than has been the custom for many years. Teachers are very grateful to parents who will take the time and trouble to call to inquire about their children.

We have been very fortunate this year in retaining for our regular program the same teachers as last year with the addition of one new teacher for the overflow of the seventh grade. At present we have an excellent teaching force,---teachers who are good workers, willing to co-operate and take kindly to suggestions. Many hours of overtime work are given the pupils by these willing workers. The spirit of work, friendship and co-operation is manifest among children and teachers. The teachers of the Manual Arts and Domestic Science departments are doing good work.

In June a class of eighty-seven pupils graduated, most of whom expected to enter senior high school. The graduation play, "A Little Heroine of the Revolution," was very good. The pupils taking part did as well if not better than those of former years. The program of exercises with the names of the graduates follow.

In closing I wish to thank you for your many kind and helpful suggestions, freely given for our help this past year.

Respectfully submitted,

KATHARINE F. SULLIVAN.

GRADUATING EXERCISES**— OF THE —****... Junior High School ...****Town Hall, Ipswich****June Twenty-Eighth, 1927.****PROGRAM.**

I.	INVOCATION	Rev. F. T. Kenyon
II.	PIANO SELECTION Norma Tozer	
III.	DEBATE—"Resolved that Daylight Saving should be upheld."	
	Affirmative— Harriet Goodhue Edward Rhodes Ellis Hodgkins	Negative— Gladys Durham Angus McLeod Howard Stultz
		Chairman, Elsie Lang Timekeeper, Ruth Flewelling
IV.	SONG "The Hermit Thrush" Graduating Class	
V.	DRAMA "The Little Heroine of the Revolution" Characters Dorothy Mrs. Arlington Mr. Arlington	Frances Kitchen Winnifred Austin Joseph Ross

Pompey	Charles Witham
Chloe	Louise L'Italian
Patience Lee	Vera Scotton
Mrs. Lee	Grace Heard
Venus	Hazel Hamelin
General Marion	Fred Healey
John Arlington	Norman Ewing
British General	Albert Burich

Soldiers

British,	Richard Pickard
American,	Philip Blaisdell
	Joseph Walaszek
	Ferdinand De Amerio

Act I. Home of Mr. Arlington

- VI. SONG
 1. At Dawn
 2. Day Dream

Graduating Class**VII. DRAMA (continued)****Act II. British Camp****VIII. VIOLIN SELECTION****Pupils of Miss Aull**

- IX. SONG
 May Dance
 Graduating Class

X. DRAMA (continued)**Act. III. The Lee Home**

- XI. SONG
 "Hard A Lee"
 Graduating Class

XII. DRAMA (continued)**Act IV. General Marion's Camp**

- XIII. SONG "America The Beautiful"
Graduating Class

XIV. AWARDING OF DIPLOMAS

XV. CLASS SONG

XVI. SONG "Star Spangled Banner"

XVII. BENEDICTION Rev. J. C. Burns

JUNIOR HIGH SCHOOL

GRADUATES, JUNE, 1927.

John Achramowicz	Gladys Durham
Joseph Adamowicz	George Dziadose
Manuel Alexopoulos	Norman Ewing
Clifford Appleton	Ruth Flewelling
Winifred Austin	Stephen Flumachi
Gertrude Berry	Marion Ford
Philip Blaisdell	Ethel Galanis
Dorothy Bowen	Georgiana Gianakountzos
Helen Brown	Ruth Gillis
Albert Burek	George Goodhue
Bernice Comeau	John Goot
Catherine Comeau	Hazel Hamelin

Walter Comeau
Fabian Ciolek
Viola Conides
Stephen Conides
Ferdinand D'Amerio
Roger Denningham
Hilda Dodge
Freeda Dodge
Elmer Dunbar
Frances Kitchen
Joseph Kmiech
Mary Kowal
Josephine Kozenewska
Helen Kuconis
Henriette Goodhue
Walter Kuconis
Irene Lampropoulous
Elsie Lang
Louise L'Italien
Charles Linehan
Robert Lord
Marion McGrath
Frank Machaj
James Maniates
Angus MacLeod
Henry Minichiello
Sophia Murdza
Gildi Orsini
George Papadoiyines
John Patch
Mary Perkins
Theodore Pickul

Frederick Healey
Grace Heard
Beatrice Henley
Helen Hebb
Marion Henley
Evelyn Hills
Ellis Hodgkins
Frank Howe
Mary Karanewska
Simonne Porter
Stanley Pytlakoski
Roger Raymond
Edward Rhodes
John Rhodes
Joseph Ross
Dorothy Saunders
Ressell Scahill
Vera Scotton
Virginia Scotton
Rina Siamatas
Catherine Sojka
Eva Soltsyž
Howard Stultz
Julia Szklarz
Sarah Torpey
Norma Tozer
Joseph Walaszek
John Wegzyn
Charles Witham
Wilbur Wright
Richard Pickard

BURLEY SCHOOL.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

As principal of the Burley School I herewith submit my yearly report.

Our total enrollment this year is three hundred seventy-four pupils. We have one more class than the previous year. This necessitated the opening of another basement room. In one basement room we have an overflow fifth grade of thirty-four pupils. In the other we have a retarded ungraded class of twenty-one pupils.

We are trying the plan this year of placing children, not sufficiently advanced in all work to follow a certain grade, in a class where they can get individual help in the subject in which they are retarded. We are hoping they will gain sufficient progress to be placed in their regular grade next year.

We have two first grades of thirty-six pupils each, showing an increase in number over last year's entering class. The room that was two B. last year is three B. this year, having a class of thirty-eight pupils. A great number of these children before the school year is over will be ready for promotion to grade four. These with our three A class of forty pupils will make an overflow in the coming fourth grade. Our two fifth grades of eighty pupils will also make an overflow in the coming sixth grade.

Our basement rooms are not always comfortable. A great dampness prevails in cold rainy weather. The back doors are facing the north winds and I think two outside porches would help toward the comfort of the rooms. The rest of the building is very best comfortable and is always kept in the very best condition by the janitor.

Our excellent corps of teachers put forth every effort to accomplish the best work.

The sixth grade pupils have this year again a good Citizen Club. It has its regular officers, a civic and a sick committee, each doing its respective work. Work is assigned by the president assisted by the teacher to every pupil along lines of citizenship.

We continue also the Public Speaking Plan started last year. Each second Friday afternoon during a short period, nine children from different rooms are sent to each room to speak, sing or read to the class. This we feel encourages self-confidence.

The Drawing Course is enjoyed very much by both pupils and teachers. Although it is new to us, being in our Course of Study only one year, wonderful educational results are noticeable. I feel that this Course is a great asset to our curriculum.

Our children are ambitious and their parents co-operative. They are always willing to help any good cause. Last spring when the drive was on to raise money for North Shore Baby Hospital, the pupils of the school with the aid of the teachers gave a Health Play in the Town Hall. From the amount netted we sent one hundred dollars to this Hospital Fund.

We are grateful to the Parent Teacher Association for a small library of books which they have given us,

The schools being closed on account of sickness this fall, prevented our having Visiting Evening during Educational Week. Therefore not many visitors have come to our school this year. We would be pleased to have more parents and townspeople show an interest by visiting our school and

getting acquainted with the teachers and pupils.

In closing I wish to thank you for the many helpful suggestions given at all times, especially at our teachers' meetings.

Respectfully submitted,

NELLIE T. SMITH

SHATSWELL SCHOOL.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

The Shatswell School has 362 pupils enrolled in nine classes—2 first grades, 2 seconds, 1 third, 1 third and fourth combined, 1 fourth, 1 fifth and 1 sixth grade. With the exception of the second grade, all of the seats are occupied and portable desks are used in the first and fifth grade rooms.

The pupils show good spirit and prove that the short daily lessons in character building are certainly worth while.

The teachers work faithfully and loyally for the best interests of the school. They are endeavoring, in every possible way, to make up for the time lost in October. Of course, the older pupils are feeling this loss more than the lower grade children. In spite of the handicap, the classes are all making splendid progress.

Mr. Grant, the custodian of the school, deserves to be mentioned in this report. He keeps the building in excellent condition and is always willing to help the teachers and pupils at any time.

The attendance has been very good and we note fewer cases of tardiness. I feel that the parents are really co-operating with the teachers in trying to overcome this dilatory habit.

This year some of the classes have formed clubs, which meet once in two weeks, at the close of school hours. These are either Citizenship or Nature Clubs, and are intended to teach the members to become more observant of the activities going on about them, and help them to better fill the places they must occupy in the several affairs of the school and the community.

Many of our needs have been supplied during the year, but we still lack some necessities. There should be a stock-room in the building. Nine classes use large quantities of supplies and it is not practical to have pupils losing their lessons while they are getting supplies from the Manning Building. With a stock-room, supplies could be sent by express. The class rooms have not adequate closet room. If there were shelves under the windows or blackboards, the books could be kept in better condition and the rooms would look much tidier.

Nothing has been done to improve the condition of the school grounds. The children are very enthusiastic about trying to beautify them, but it is useless to plant shrubbery and flowers unless some grading is done. Let us hope it will be possible to have the work started in the spring.

In behalf of the pupils and teachers, I wish to thank the parents, friends, and all others who helped make the "Shatswell Saturday" such a success. The school has a deposit of \$176. in the Savings Bank and we hope to add enough this year to enable us to buy a piano.

I also wish to extend our thanks to the Parent Teacher Association for their generous donation of books for the school library. In conclusion allow me to express our sincere appreciation of your kind helpfulness.

Respectfully submitted,

AUGUSTA A. GRENACHE, Principal.

PAYNE SCHOOL.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

This year at the Payne School we have one hundred eighteen pupils. Forty-two of this number are in the first grade, thus occupying every seat in that room. This is too large a number to be cared for most efficiently there, as the room is small and very crowded, and there is almost no room for the physical activities which should be promoted among children of this age.

The buildings would be in fairly good condition if the walls and woodwork were thoroughly cleaned and one or two coats of paint applied. This is especially true of the halls in the larger building, where the walls and woodwork are very dirty.

The third grade has been supplied this year with a set of new geographies, which we have wanted for some time, and also with a set of Standard Reading Tests. We feel that the latter are going to aid greatly in checking up the reading ability of individual pupils.

The Parent-Teacher Association has very kindly given us several books which have been added to our school library.

The attendance this year has been fairly good, with the exception of that of the first grade. There, unfortunately, absence because of illness has proven quite a handicap.

Respectfully submitted,

GRACE A. BOWLEN.

LINEBROOK SCHOOL.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

This is our one real community center, not in name alone, but in reality. The feeling of loyalty towards this school is worthy of emulation by all our schools, and would result in a deeper educational and human interest.

At a meeting recently called for the purpose of getting the sense of the neighborhood in reference to transporting the children to the central schools of the town, not a single person was in favor of the project. On the contrary, while the opposition to the movement was considerate and uniformly courteous, it was none the less determined and positive.

I wish to commend the action of the committee in continuing this school, and firmly believe that it is one of its most outstanding accomplishments. Perhaps the consolidation work has been carried as far as it should go.

The Parent-Teacher Association of this district is still flourishing, though the parent organization has ceased to exist. Gatherings of parents are well attended, and all the local talent is requisitioned to provide entertainment and instruction on topics of the day. Many so-called talks, illustrated by lantern slides, and short addresses by Dr. Kenyon have given variety and interest to the work of the Association. As the weather becomes more settled, library books will be distributed to the

members. This work will be in charge of the principal.

At present, water has to be brought from some one of the neighbor's. The Association intends to drive a well within the school grounds, and the funds for this work are well in hand.

The school numbers fourteen pupils at present. The membership varies quite a considerable from term to term, as some few summer people make their home here during the early summer and fall months. Of course, there are different grades; but the number of grades, or of individuals to a class, is not excessive, and the teacher has sufficient time to give individual attention to each.

In the past, pupils from this school have been permitted to enter the High School upon the completion of the work of the eighth grade. I feel, as the pupils attending the High School are now transported from this district, that it would be better for all concerned to have the eighth grade pupils complete their work in the Junior High School.

They would then become more accustomed to methods of work, and would advance more rapidly upon reaching the High School. This would also relieve the Linebrook School of one grade and permit the teacher to concentrate her energies upon fewer classes.

During the summer vacation this group of buildings was given two coats of paint within and without. With a little improvement of the grounds, which the parents and friends of the school have volunteered to do, this school will present a most attractive appearance.

In this connection our thanks are due to Mr. Hutchinson who gave so generously of his time during the painting of the buildings.

Respectfully submitted,

RUTH BROWN, Principal.

DOMESTIC SCIENCE.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

The Domestic Science Department is trying to teach the children the art of homemaking.

The work begins in the fifth grade. These children are learning to make all the simple hand stitches, and are applying them on bean bags, dish towels, and other simple articles. The fifth grade girls of the Burley School are showing exceptional ability, their technique surpassing that of some of the upper classes.

The sixth grade girls are making handkerchief bags. The purpose of making these is to review all the hand stitches they have had, and give them an opportunity to learn a few new ones. Later in the year, they will learn machine stitching. Their problem will be a cooking cap.

The girls in the seventh grade started the year by learning machine stitching. Their first problem was a duster. This simple article was given mainly for practice in teaching the girls to stitch straight. They are now making cooking aprons, which they will use in class during the coming year. So far, the work has proven very satisfactory.

In the eighth grade, the study is cooking rather than sewing. The aim for this course is to teach the girls how to prepare and serve such meals as could be used in the home. The

project for the year consists of a breakfast, lunch and dinner. The girls make a study of each food as a separate lesson, and then combine them into a meal. This gives them good practice, for each girl has to assume some responsibility. It also helps to develop their initiative.

This year there is a class of High School girls who are studying clothing. They started with simple articles as a review, but are now working on more complicated garments. Many of the girls are making dresses, while others are making blouses and skirts. This is permissible as they both present practically the same problems.

The work is very enjoyable, and I wish to thank every one for his kind co-operation.

Respectfully submitted,

GLADYS E. GRAHAM.

MANUAL ARTS.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

It is with pleasure that I submit my report of the Manual Arts Department.

The work of the Department is progressing very satisfactorily, considering the increase in the number of students. The enrollment increased from one hundred eighty-four to three hundred forty-one this year.

The work of the Manual Arts Department has been changed this year, as elementary electrical repair work, electrical wiring, and general metal work has been added to the curriculum.

Excellent work is being done in woodworking, metalwork and mechanical drawing by the High School students. This year four periods per week are given to mechanical drawing, and six periods of work to woodworking and metalwork. This gives the boys a chance to correlate mechanical drawing with the other subjects in Manual Arts.

The work in mechanical drawing consists of lettering, dimensioning, geometrics, orthographic projections, assemble and detail drawings, isometric drawings and developments.

The work in woodworking and metalwork consists of planning and estimating amount of material, and cost for making or repairing projects. Then from the pupil's own plans and estimates, the pupil makes or repairs the project.

The Junior High School and the lower grades are doing the same work as last year. Starting in with a small project, and gradually working upward to a larger project. As their skill and knowledge of woodworking increases, the size and value of the project increases.

Blue prints and shop cards are still in use as last year. I am justified in saying the pupils received a great deal of training in self-development and self-confidence in their own ability by their use.

The condition of the Manual Arts class room is deplorable, cold and very damp. The cement floor, poor ventilation, and coldness make the room a miserable place in which to work.

The loss in breakable tools has been larger this year, due to the increase in the number of students. The dropping of tools on the floor is not due to the carelessness of pupils, but to the crowded condition of the room, as two boys have to work on one small bench. There are only nineteen benches in the room and the majority of the classes average twenty-five boys.

A wooden floor would prevent the breaking of tools, and would make the room warmer and more cheerful.

In closing I wish to thank you and all those who have aided me in any way in my work.

Respectfully submitted,

M. D. FREEDMAN.

MUSIC.

Ipswich, February 10, 1928.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

My Dear Sir:

May I submit to you the following report?

After so many years of service as director of music in the public schools of Ipswich, it might seem that my report each year would be unnecessary. But like all other branches of teaching, that of school music is continually changing and, let us hope, advancing.

Let us look back perhaps fifteen years. At that time, in the first six grades, the pupil was obliged to spend his time in learning to read and sing the most uninteresting exercises, written in pure exercise form; to drill upon lesson plans containing technical details that he probably would never use after leaving school; and to learn no more than ten or twelve songs each year which he sang in the most half-hearted and lazy manner.

He was not interested in music. In other words, we insisted upon the driest of technical details to obtain results and robbed the child of the pleasure of singing.

Today, many exercises in the music reader in the hands of the pupil is written in song form, tested for its beauty and musical content. He learns to sing perhaps an hundred songs each year and works out each song for himself. Technical details are taken up only as we meet with them in the song. He can read music one hundred per cent better than ever before. And he is interestd. Surely this change is for the better. One has only to visit the grades to see the plan in operation and the results that are obtained.

Our junior high school chorus numbers approximately two hundred voices, divided into sopranos, second sopranos and altos (with a few basses) for the purpose of part singing. With only two periods each week for music, of necessity the work must be somewhat different. One period oach week is devoted by the individual teacher to a group of perhaps fifty voices. These are made up of either sopranos, seconds or altos, The whole period is thus given over to rehearsing one particular part. The second period is used by the director for three and four part singing, the full chorus meeting once each week in Manning Hall. (We regret that we have no assembly hall.) We feel that this plan is far superior to the older one.

With such a large chorus and also, I feel very sure, an interested one, it would seem as though they should be given the opportunity of singing in public. With this in view, may I suggest that suitable material, preferably a cantata, be purchased early in the fall for the purpose of giving a concert. I can assure you that the pupil will gain in every way.

There is one branch of music in the schools of today that is attracting very wide and favorable attention. I refer to music appreciation. I am not allowed the space to go into this matter in detail; but, very briefly, it is a system of teaching the

understanding and appreciation of good music through the use of phonograph records. It has been stated that "We never had brass band concerts in the class room when I was in school." No, neither did you have the telephone, automobile or radio; and yet all of these are indispensable in this present age of rapid advancement. Music appreciation has come to stay, and surely our children are the gainers through the hearing of these masterpieces of the world's greatest composers. May I suggest that two more sets of records, similar to one already in use, be purchased in order that each building may have the use of them whenever necessary? Under the present plan they must be sent each week to four different buildings; and this, as you can readily see, is not at all practical.

I wonder how many parents realize the work that is being done along musical lines in our senior high school and the very great interest that is taken by the pupils in the various branches of musical activity?

We have a high school chorus of three hundred voices. While this is compulsory, I have never as yet had a complaint from any pupil because it is so. Quite the contrary. We rehearse once each week, on Wednesday mornings, from eight to nine o'clock. In connection with this rehearsal, certain pupils are asked in September to play or sing for the benefit of the chorus (and incidentally of themselves) each Wednesday during the school year. Professional artists also give their services, so that the chorus may have an opportunity to hear a somewhat different type of music. Miss Brooks, Mrs. Burke, Mr. Green of Beverly and artists from Boston will entertain the pupils during the year.

We have a girls' glee club of one hundred and fifty voices. This is elective and rehearsals are held each week after school hours. It would seem that there must be "some" interest taken in music when all but ten of our high school girls elect to join this organization, and these ten have the best reasons for not

being able to come in. At present, we are rehearsing for our annual concert.

We have a boys' glee club of an hundred voices. While this club is comparatively young, there is much enthusiasm among the boys and we are in hopes to show practical results in the very near future.

The boys would like to organize a high school band. We have thirteen boys who have already signified their intention of studying certain instruments, provided the instruments are furnished them. The educated and somewhat over-civilized East is far behind the West in matters pertaining to school music. There is hardly a town of any size in any of our Western States that does not support a high school band. Instruments are purchased by the town, owned by the town and loaned to the pupil for the purpose of study, and with the understanding that he joins the school band. Our Ipswich boys are ready. Could three or four hundred dollars be better invested than in the purchase of these instruments? May I ask that your school board give this matter the thoughtful consideration it so richly deserves?

Now, the music in our public schools costs money. But can you point out where the returns are any greater for the amount of money invested? And isn't this what we are all working for? The everlasting benefit and pleasure derived from the study of the greatest of all the arts cannot be measured in terms of dollars and cents. We all agree that we must have music in our schools, and we must have the material with which to work. The results will offset the expense a hundred fold.

May I take this opportunity to thank you and your teachers for the very faithful co-operation that I have received during the past year?

Respectfully submitted,

ARTHUR HAROLD TOZER.

LIST OF TEACHERS IN IPSWICH PUBLIC SCHOOLS.

JOSEPH I. HORTON, Superintendent.

Ralph C. Whipple	Mrs. Augusta A. Grenache
Robert D. Conary	Ethel M. Archer
E. Margaret Allen	Ruth F. Joyce
Helen J. Blodgett	Amy Stanford
Helen M. Streeter	Althea Hayes
Katherine A. Stone	Alena F. Wilson
M. Katherine Blood	Mrs. Hilda J. Schofield
Mrs. Ruth A. Lord	Mary A. Nourse
Sylvia E. Meehan	Laurinda Parkhurst
Mary E. Sweet	Edna C. Peabody
Ruth D. Marr	Mrs. Nellie T. Smith
Gladys E. Graham	Anne E. Friend
Katherine F. Sullivan	Mrs. Elizabeth C. Weare
Mrs. Belle D. Rogers	A. Pauline Charles
Mrs. Lena J. Atherley	Mrs. Margaret Howard
Blanche L. Oxner	Louise C. Norcross
Violet L. Hawkins	Ruby N. Freethy
Mrs. Blanche E. J. Leighton	Ruth Gilday
Anna F. Kinsella	Mrs. Alice D. Moran
Hazelle J. Merrill	Mrs. Angelica Burns
Hortense Knowlen	Zelda Hayes
Rosamond Reilly	Ruth M. Brown
Muriel Russell	Grace A. Bowlen
Zella Zuoski	Lucy Ardell Kimball
Martha J. Stewart	Marion R. Charles
Max D. Freedman	Arthur H. Tozer

ATTENDANCE REPORT.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

My Dear Sir:

I have investigated one hundred and ninety-two cases of absences and have returned them all to school with the exception of those who were absent on account of sickness.

I have issued one hundred and fifty-six labor certificates during the year.

Respectfully submitted,

GEORGE W. TOZER,
Attendance Officer.

PENNY SAVINGS REPORT.

Mr. Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

I have collected from the teachers on account of Penny Savings, \$17.14, and have opened eight new accounts in the Savings Bank.

Respectfully submitted,

GEORGE W. TOZER.

DEPARTMENT OF HYGIENE AND MEDICAL INSPECTION.

REPORT OF THE SCHOOL PHYSICIAN.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

As was noted in last year's report, the general health of the pupils in the schools is becoming better with each passing year, as is shown by comparing the records each year with those of preceding years. While the ideal state of health has not yet been reached, and probably never will be, it is gratifying to note that there is each year, in the general state of nutrition, a steady improvement.

The work carried on by this department has increased in volume each year. For one thing, as a requirement of the State Board of Education, 120 children who were to enter the first grade were examined during the summer vacation. These were all examined again in due course after the schools were opened. Another requirement: The school physician is obliged to examine all pupils applying for labor certificates, and a form furnished by the State must be filled out before the pupil is entitled to a certificate. These facts are stated not in criticism, but in

explanation, in order that the public may know something of what is being done.

Another thing has been done voluntarily by the physician and school nurse. Every teacher is requested to send to the office each morning every pupil who seems to be ailing in the slightest degree, for inspection or examination. So the physician visits the office every morning at 9 o'clock. At that time, pupils who require labor certificates are asked to report for examination.

Because of the fact that the schools were closed during October and a part of November, the annual examinations, usually completed before the Christmas vacation, were not begun until the opening of the winter term. At this writing the work in the grades has been completed, and the work in the high school will be finished this week.

At the time of the outbreak of Infantile Paralysis the Board of Health examined the pupils in the French school, and as a result the School Department has a complete record of these examinations. Of course the school department has no authority in the matter. But I wish to state that the authorities of the French school were most courteous, and co-operated in every possible way. The town therefore has data on every child attending school.

Examinations.

There were examined in the Grades, 1332; in the French School, 120; and in the High School, 276. These examinations were for Record, and totaled 1728. Other examinations were for Labor Certificates, 53, and for various suspected ailments, referred to the school physician, 275, making a grand total of 2003 during the school year.

It is pleasing to note that among the boys in the high school

there has been a substantial improvement in the physical condition of those who have followed Athletics. Good results are also shown from the physical training followed in the grades.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.

Ipswich, January 27, 1928.

REPORT OF THE SCHOOL NURSE

For the Year Ending December 31st, 1927.

Joseph I. Horton,
Superintendent of Schools,
Ipswich, Massachusetts,

Dear Sir:

There is very little change, from year to year, in the work of the School Nurse. Clinics, home visits, class room visits, inspections, weighing and measuring three times a year, physical examinations with the doctor, notices to parents of defects, etc., go on in the usual routine.

One of the special things in this year's work was the opportunity of having a dental hygienist for two weeks, this being made possible through the sale of Red Cross Seals, in which the children participate each year. Miss Fifield, of the Forsythe Dental, cleaned one hundred and ninety children's teeth.

Two children were sent to the Middleton Camp for two months, from the sale of Red Cross Christmas Seals, and one to a camp in Boxford, Massachusetts. Special visits were made to both of these places by the School Nurse.

Through the efforts of the Parent-Teacher Association, follow-up work was done in connection with the underweight clinic held here a year ago, and through this same source tabulations of the weighings and measurings have been entered on the "School Nurses Record Cards." Both of these kindnesses have been a great help and are much appreciated.

Respectfully submitted,

MARTHA J. STEWART, R. N.

SCHOOL CALENDAR FOR 1928.

Term	Begins	Closes
Winter	January 3	March 30
Spring	April 9	June 28
Fall	September 5	December 21

Teachers must report for duty on Tuesday, September 4, at 9 A. M., one day previous to the opening of school for the Fall Term. Examination of pupils who failed of promotion in June will also take place on that day.

HOLIDAYS.

Every Saturday; Columbus Day, October 12; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week; January 1; February 22; April 19; Memorial Day; June 17; and Good Friday.

MRS. BESSIE B. DAMON

IN ACCOUNT WITH SCHOOL GROUNDS IMPROVEMENT ASSO.

DR.	CR.
1927	1927
Jan. 1. Balance in Bank \$221.34	June 21. H. P. Hood & Sons \$ 45.00
June 16. Rotary---Field Day 124.00	" 21. George E. Virian 20.00
	" 25. Ipswich Tonic Co. 8.25
	Dec. 31. Balance in Savings Bank 272.09
	<hr/>
	345.34
	<hr/> <hr/>
1928	1928
Jan. 1. Balance in Savings Bank \$272.09	

Respectfully submitted,

MRS. BESSIE B. DAMON, Treasurer.

NOTE.

The Rotary Club, as usual, united with the schools in our Field Day celebration this year. Weather conditions were most unfavorable. Pupils and spectators alike were thoroughly drenched, in some cases, more than once. Nevertheless, a partial program was carried out, and a slight financial gain was made.

JOSEPH I. HORTON.

IPSWICH SCHOOL REPORT

JOSEPH I. HORTON

In Account With FREE MILK FUND.

DR.	CR.
	1927
January 1. Balance in Bank	\$ 1.89
February 3. Parent Teachers	20.00
March 14. Men's Forum	12.00
March 29. American Legion	10.86
April 4. Woman's Club	20.00
June 14. J. T. Heard Lodge	10.00
Dec. 19. Woman's Club	5.00
	<hr/>
	\$79.75
	<hr/>
	1928
Jan. 1. Balance in Sav. Bank	\$4.06
	<hr/>

Respectfully submitted,

JOSEPH I. HORTON.

NOTE.

The financial success of this undertaking was assured from the beginning, as the expense was underwritten by the local Rotary Club.

Responses from other associations have been so generous that all bills have been paid from these contributions, thus leaving the Rotary Club free to extend its benefactions into its other fields of service.

Contributions for this object are solicited from organizations and individuals as heretofore, and we especially desire to be remembered by the Unknown Friend.

NO SCHOOL SIGNALS OF THE IPSWICH PUBLIC SCHOOLS.

4 BLASTS AT 7.30—No Morning Session in ANY SCHOOL.

4 BLASTS AT 8.00—No Morning Session in the FIRST SIX GRADES.

4 BLASTS AT 11.00—No Afternoon Session in ANY SCHOOL

4 BLASTS AT 11.30—No Afternoon Session in the FIRST SIX GRADES.

In the absence of any signal at 11.00 or 11.30, the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do NOT EXCUSE FOR THE ENTIRE DAY

In addition to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

In all cases parents are expected to exercise their judgment as to permitting their children to attend school during stormy weather.

On stormy days when the FIRST SIX GRADES are excused for the day by the 8 and 11.30 o'clock signals, the Junior and Senior High Schools will each have a single session closing at 1.30 P. M. The 11 o'clock signal will give parents ample warning for postponing the dinner hour.

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